

# **Comprehensive Annual Budget Report**

*For Fiscal Year Ending  
June 30, 2012*

*Clark County, Nevada*  
*[www.ccsd.net](http://www.ccsd.net)*

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CLARK COUNTY SCHOOL DISTRICT

**COMPREHENSIVE ANNUAL BUDGET REPORT**  
FOR FISCAL YEAR ENDING JUNE 30, 2012

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Prepared by:  
Budget Department

Bill Sampson  
Budget Director



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

**PRESENTED TO  
Clark County School District  
Nevada**

**Special Capital Recognition  
For the Fiscal Year Beginning  
July 1, 2010**

A stylized signature in black ink, likely belonging to the President of the GFOA, is positioned to the left of the Executive Director's signature.A signature in black ink, identified as Jeffrey R. Emer, is positioned to the right of the President's signature.

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the Clark County School District for its annual budget for the fiscal year beginning July 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Association of School Business Officials International®



This Meritorious Budget Award is presented to

**Clark County School District**

For excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2010-2011.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

*Evin Green*

President

*John D. Mueso*

Executive Director



# Board of School Trustees



**President - Carolyn Edwards**

*District F*

<http://ccsd.net/trustees/trusteeDetail.php?district=F>

**Member - Chris Garvey**

*District B*

<http://ccsd.net/trustees/trusteeDetail.php?district=B>



**Vice President - Dr. Linda E. Young**

*District C*

<http://ccsd.net/trustees/trusteeDetail.php?district=C>

**Member - Lorraine Alderman**

*District D*

<http://ccsd.net/trustees/trusteeDetail.php?district=D>



**Clerk - Deanna L. Wright**

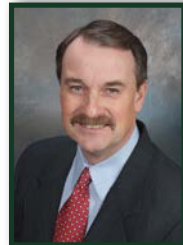
*District A*

<http://ccsd.net/trustees/trusteeDetail.php?district=A>

**Member - John Cole**

*District E*

<http://ccsd.net/trustees/trusteeDetail.php?district=E>



**Member - Erin E. Cranor**

*District G*

<http://ccsd.net/trustees/trusteeDetail.php?district=G>



## **Board of Trustees**

*5100 West Sahara Avenue*

*Las Vegas, NV 89146*

<http://ccsd.net/trustees/>

The Clark County Board of School Trustees is a dedicated group of community leaders who are elected to overlapping four-year terms and represent a specific geographic region of Clark County. Although each trustee represents a different region, they are dedicated to ensuring the success of every student in the District through clear, concise direction to the superintendent.

### **Vision Statement**

All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically and participate in democracy.

# District Officials



This publication is designed to provide helpful information to parents, students, employees, and governmental agencies, and to better inform all readers about the District's budget and our many strengths. You also will discover a host of facts about our financial history, capital improvement projects, day-to-day operations, and a great deal of other information. With the current economic challenges facing the District and our need to reduce costs while improving performance, this publication is more important than ever. We are committed to providing the best education possible for every child.

"All our efforts have one purpose. It is to ensure all students are ready by exit."

**Dwight D. Jones**  
**Superintendent**

Office of the Superintendent  
5100 West Sahara Avenue  
Las Vegas, NV 89146

Communications Office  
(702) 799-5302, (702) 799-5303, or (702) 799-5304  
<http://ccsd.net/news/communications.php>

## Executive Officials

**Pedro Martinez**  
*Deputy Superintendent*



**Kimberly Wooden**  
*Chief Student Services Officer*



**Edward Goldman**  
*Associate Superintendent,  
Chief Negotiator*



**Andre Denson**  
*Associate Superintendent,  
Area Service Center 1*



**Pat Skorkowsky**  
*Associate Superintendent,  
Area Service Center 2*



**Jolene Wallace**  
*Associate Superintendent,  
Area Service Center 3*



**Jeff Weiler**  
*Chief Financial Officer*



**Staci Vesneske**  
*Chief Human Resources Officer*



**To be determined**  
*Chief Communications Officer*



**Jhone Ebert**  
*Chief Technology Officer*



**Paul Gerner**  
*Associate Superintendent, Facilities*



**Joyce Haldeman**  
*Associate Superintendent,  
Community and Government Relations*



General District Information  
(702) 799-5000  
[www.ccsd.net](http://www.ccsd.net)

BOARD OF SCHOOL TRUSTEES

Carolyn Edwards, President  
Dr. Linda E. Young, Vice President  
Deanna L. Wright, Clerk  
Lorraine Alderman, Member  
John Cole, Member  
Erin E. Cranor, Member  
Chris Garvey, Member

Dwight D. Jones, Superintendent

To the Citizens of Clark County and the Board of School Trustees:

We are pleased to present the fiscal year 2011-12 financial plan for the Clark County School District.

The 2011-12 ***Comprehensive Annual Budget Report*** represents the personnel and programs behind the District's vision statement: *All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.* It also outlines the District's direction to improve student achievement and ensure that *all students are ready by exit.*

This document reflects the 2011-12 Amended Final Budget adopted by the Board of School Trustees on June 23, 2011. It is developed by organizational unit and includes historical financial information for purposes of comparison and analysis. Prior year Comprehensive Annual Budget Reports have earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to conform to the award requirements and will be submitted for consideration.

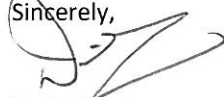
The Amended Final Budget for 2011-12 reflects basic State support of \$5,136 per student, an increase of \$101 (2%) over the 2010-11 support of \$5,035. It reflects implementation of almost \$150 million in budget reductions in response to the continued revenue shortfalls experienced at both the State and local levels. Additional budgetary reductions and cost saving measures were necessary to arrive at the balanced position reflected in this document.

The District's enrollment is expected to decrease slightly by over 400 students (.1%) during 2011-12. The challenges resulting from the impacts of funding existing salary and employee benefit commitments, coupled with the ongoing uncertainty and unpredictability of State and local revenue sources, continue to make the process of preparing and maintaining a balanced budget a demanding task. The ability of the District to successfully manage budget pressures while striving to improve instructional service levels has been vital in the maintenance of the District's high investment grade bond rating.

The District is committed to providing the highest quality educational services to all students in Clark County. District goals are designed not only to benefit students, but also to provide guidelines for all District staff that ensure the integrity of the support services network for the educational environment and commitment to a quality system of education.

The District is committed to making available to the community all information necessary for understanding the funding and allocation processes that drive its operations. This document, which is also available on-line at [www.ccsd.net](http://www.ccsd.net), fulfills that commitment, and it is hoped that readers will find the ***Comprehensive Annual Budget Report*** to be a useful and comprehensive resource. Feedback on the content and design of this document is greatly appreciated. Should questions arise, please feel free to contact the Budget Department at 799-5452 for additional information. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operations of the Clark County School District, our deepest appreciation is offered.

Sincerely,

  
Dwight D. Jones  
Superintendent



Jeff Weiler  
Chief Financial Officer

# Executive Summary

## Budget Presentation

The **Comprehensive Annual Budget Report** is intended to provide a comprehensive disclosure of all budgetary matters impacting the District's financial plan. It is prepared in accordance with the professional best practices provided by the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) budget preparation award programs for the benefit of the citizens and other users of its financial information.

The District's budgeted financial information is prepared and maintained using the modified accrual basis of accounting for all governmental funds and the accrual basis of accounting for all proprietary funds. These bases conform with generally accepted accounting principles (GAAP). Unencumbered appropriations are not carried forward into subsequent fiscal periods.

The **Comprehensive Annual Budget Report** conforms to recommended practices put forth by the ASBO's Meritorious Budget Award (MBA) program while maintaining its practices acceptable to the GFOA's Distinguished Budget Presentation Award program. This report is organized into an introductory, organizational, financial, and informational sections. Please reference the table of contents for indexed location of financial information.

## Financial Reporting Entity

The **Comprehensive Annual Budget Report** includes all of the activities that comprise the financial reporting entity of the Clark County School District ("District"). The District is governed by an elected, seven member Board of School Trustees ("Board"). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and is not reported as a component unit by any other governmental

unit. The District's boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the State.

Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 357 schools and will serve an estimated 309,480 students during 2011-12.

## Major Goals and Objectives

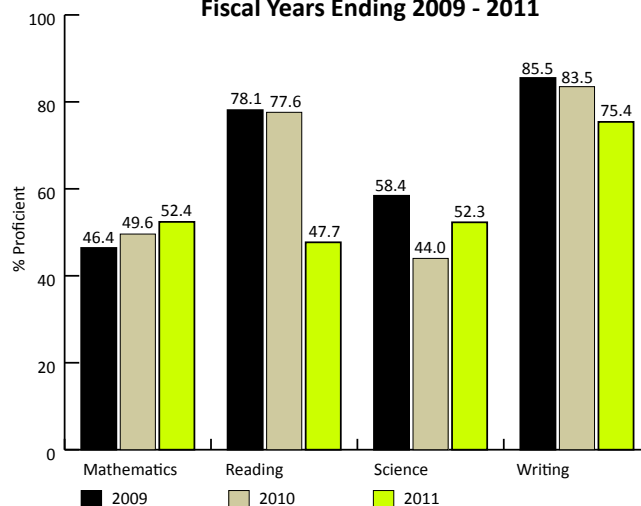
The District maintains its commitment to the vision set forth by the Board even through economic recessions and funding difficulties. That vision directs the superintendent to ensure; "All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy." To achieve this vision, the Board sets forth four specific goals. These goals, also called "Ends," define expectations for students and are illustrated below:

1. Students meet State and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).
2. Students meet State and District guidelines in art, career and technical education, physical education and lifelong wellness.
3. Students demonstrate personal and workplace skills.
4. Students demonstrate positive character skills.

Academic achievement objectives drive the budget framework and financial management in order to support the board vision for our stakeholders and community.



**Nevada High School Proficiency Exam  
Student's First Attempt  
Fiscal Years Ending 2009 - 2011**



Source: CCSD Assessment and Testing



## Budget Process

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of actual students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

An augmented budget may be approved by the Board in any year in which the legislature increases (or decreases) the revenues of a local government, if the increase (or decrease) was not included or anticipated in the local government's final budget as adopted. The 2011-12 Amended Final Budget was adopted by the Board on June 23, 2011. This **2011-12 Comprehensive Annual Budget Report** reflects the adopted amended final budget.

After the Board approved the amended final budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.



## Budget Policies and Organization

Resource management is guided and constrained by Board policies. These policies, as they relate to budget and finance, are established through Board regulations 3110 and 3130. These Board regulations set forth the authority and expectations to manage District resources based on established guidelines.

Additional guidelines are provided through performance measurements set in the negative. These performance measurements, as they relate to budget and finance, are communicated through Executive Limitations (EL). Executive limitations communicate expectations for management by limiting the abilities of management to harm the organization through strategic planning and/or day to day operational decision making.

The accounting and budgeting policies of the District conform to the accounting principles and budgeting best practices for local districts as prescribed by the Nevada Department of Education and generally accepted accounting principles.

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied.

Funds included in the preparation of the fiscal year 2011-12 budget are reflected on the following page titled District Funds.

## Governmental Funds

The District maintains 21 governmental funds that are used to account for all tax funded activities, including federal and State aid. Through the *current financial resources measurement focus* the following funds classifications are used to group District activities:



**DISTRICT FUNDS****GENERAL FUND**

0100 <sup>1</sup>	General Fund
0140	Indirect Cost Fund
0160	Donations and Trusts Fund
0170	District Projects Fund

**SPECIAL REVENUE FUNDS**

0200	Class Size Reduction Fund
0220	Vegas PBS Fund
0230	Adult High School Diploma Program Fund
0250 <sup>1</sup>	Special Education Fund
0279	State Grants/Projects Fund
0280 <sup>1</sup>	Federal Projects Fund
0285	Medicaid Fund

**DEBT SERVICE FUNDS**

0400 <sup>1</sup>	Debt Service Fund
0401 <sup>1</sup>	Debt Service Revenue Bonds Fund

**CAPITAL PROJECTS FUNDS**

0308 <sup>1</sup>	Bond Fund—1998 Building Program
0310 <sup>1</sup>	Interim Capital Improvement Fund
0330	Building and Sites Fund
0335 <sup>1</sup>	AB 353 Fund - 1998 Building Program
0340	Governmental Services Tax Fund

**ENTERPRISE FUND**

0600	Food Services Fund
------	--------------------

**INTERNAL SERVICE FUNDS**

0700	Insurance and Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

**General Fund** - This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

**Special Revenue Funds** - the District maintains two major governmental and five non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** - The District operates two major debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

**Capital Projects Funds** - the District maintains three major governmental and two non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

**Proprietary Funds** - These funds account for the District's business type activities. The economic resources measurement focus is proprietary in nature relying on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

There are three distinctions between enterprise and internal service funds: first, a fundamental difference between the customers serviced; second, the extent to which expenses are recovered through charges and fees; and thirdly, the application of private sector reporting requirements. The District maintains one enterprise fund and two internal service funds that provide for food services, graphic arts services and risk management services.

**Financial Plan**

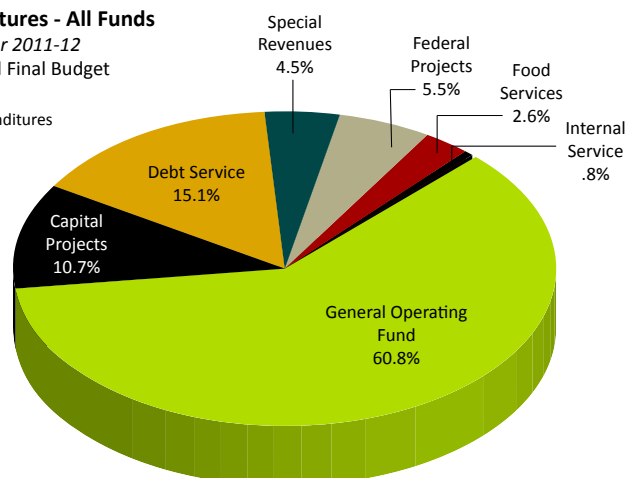
The District's financial plan is developed within projected available resources and is presented by budget units within each fund. Total resources for all funds of the District, including beginning balances and other financing sources, are \$5.6 billion. Expenditures total \$3.3 billion, with ending balances for all funds combined totaling \$688 million. The amount of ending balances primarily reflects the expectation that the District will have balances in the Capital Projects (\$275 million) and Debt Service Funds (\$273 million) attributed to the final stages of completion of the District's 1998 Capital Improvement Program. The General Fund is the largest fund, and together with the Special Education Fund, provides for the General Operating Fund and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities of the school system.

The amended final budget summary for all funds reflects a significant decrease in all ending fund balances of over \$470 million, or almost 43%. The General Operating Fund decrease of \$13 million, or 15.9%, is the result of a planned spend-down of the beginning fund balance's designation for future revenue shortfalls. The necessity for the spend-down is a continuing decline of property tax collections resulting from an assessed valuation base that is projected to decline by over 10%.

**Expenditures - All Funds**

*Fiscal Year 2011-12*  
Amended Final Budget

Total Expenditures  
\$3.3 Billion



Source: CCSD Budget Department

## Districtwide Funds Summary

### Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2011-12

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total All Funds
<b>Revenues:</b>						
Local sources	\$1,219,400,000	\$ 11,915,000	\$ 321,660,000	\$ 96,655,000	\$ 38,180,000	\$1,688,810,000
State sources	729,950,000	159,915,000	-	-	450,000	890,315,000
Federal sources	300,000	181,250,000	-	-	68,000,000	249,550,000
<b>Total revenues</b>	<b>1,949,650,000</b>	<b>353,080,000</b>	<b>321,660,000</b>	<b>96,655,000</b>	<b>107,630,000</b>	<b>2,828,675,000</b>
<b>Expenditures:</b>						
Salaries	1,294,643,109	183,586,500	-	13,330,000	28,055,000	1,519,644,609
Employee fringe benefits	494,321,585	65,920,500	-	4,235,500	11,090,000	575,567,585
Purchased services	82,490,416	39,206,500	-	293,009,500	8,300,000	423,006,416
Supplies	123,467,729	31,600,500	-	16,535,000	44,300,000	215,903,229
Property and equipment	6,827,750	6,325,000	-	25,500,000	2,125,000	40,777,750
Other expenditures	5,044,411	6,216,000	-	270,000	15,230,000	26,760,411
Depreciation	-	-	-	-	1,465,000	1,465,000
Debt service	-	-	497,615,000	-	-	497,615,000
<b>Total expenditures</b>	<b>2,006,795,000</b>	<b>332,855,000</b>	<b>497,615,000</b>	<b>352,880,000</b>	<b>110,595,000</b>	<b>3,300,740,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(57,145,000)</b>	<b>20,225,000</b>	<b>(175,955,000)</b>	<b>(256,225,000)</b>	<b>(2,965,000)</b>	<b>(472,065,000)</b>
<b>Other financial sources (uses):</b>						
Proceeds from insurance	200,000	-	-	-	-	200,000
Proceeds of refunding bonds	-	-	1,665,385,000	-	-	1,665,385,000
Payment to escrow agent	-	-	(1,664,635,000)	-	-	(1,664,635,000)
Transfers from other funds	43,700,000	-	92,555,000	900,000	750,000	137,905,000
Transfer to other funds	-	(24,600,000)	-	(112,555,000)	-	(137,155,000)
<b>Total other financial sources (uses)</b>	<b>43,900,000</b>	<b>(24,600,000)</b>	<b>93,305,000</b>	<b>(111,655,000)</b>	<b>750,000</b>	<b>1,700,000</b>
<b>Fund balances, July 1</b>	<b>83,245,000</b>	<b>8,440,208</b>	<b>355,317,977</b>	<b>587,702,470</b>	<b>67,253,844</b>	<b>1,101,959,499</b>
<b>Fund balances, June 30</b>	<b>\$ 70,000,000</b>	<b>\$ 4,065,208</b>	<b>\$ 272,667,977</b>	<b>\$ 219,822,470</b>	<b>\$ 65,038,844</b>	<b>\$ 631,594,499</b>
<b>Percent increase (decrease)</b>	<b>(15.9)%</b>	<b>(51.8)%</b>	<b>(23.3)%</b>	<b>(62.6)%</b>	<b>(3.3)%</b>	<b>(42.7)%</b>

(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.

Source: CCSD Budget Department

The \$2.2 million decline in the Proprietary Funds ending balance is the result of a planned spend-down of the beginning balances of the Risk Management Fund for increased workers' compensation claims. The Debt Service Funds ending balance reduction of over 23% is also resulting from the continuing decline in property tax collections. The Capital Projects Funds decrease of almost 63% is the spend-down of bond proceeds as the District completes its 1998 Capital Improvement Plan. Another impact is a continuance of the transfer of room and real property transfer taxes (\$20 million during both 2012 and 2013) to supplement the State's funding obligation statewide of the Distributive School Account (DSA).

## Districtwide Funds Analysis

### Revenue Highlights:

In addition to the discussion of the General Operating Fund revenues on page 12, and with the exception of Proprietary

Funds, all other funds will experience a decrease in total revenues with the largest decrease in the Debt Service Fund. It is expected to decrease by over \$78 million due to a 30% decrease in taxable assessed valuation while maintaining a constant tax levy.

### Expenditure Highlights:

Page 14 presents an overview of the General Operating Fund expenditures. Expenditures in the Capital Projects Funds will increase by over \$154 million as the final spend-down of the 1998 Capital Improvement Program is completed as well as the implementation of a \$110 million interim program to fund a significant rehabilitation and modernization upgrade for older facilities. The Debt Service and Special Revenue Funds total expenditures will decrease by over \$114 million responding to lower revenues. Federal funds provided under No Child Left Behind (NCLB) and State funds for targeted pupils are allocated by enrollment and mandated risk factors to supplement their educational needs.



## Districtwide Funds - Budget vs. Actual Comparison

For Fiscal Years 2009-10 Through 2011-12

Description	FY 2009-10 Actual	FY 2010-11 Estimated Actual	FY 2011-12 Amended Final Budget	FY 2010-11 vs. FY 2011-12 \$ Change	% Change
<b>Revenues:</b>					
Local sources	\$1,930,868,497	\$1,703,089,942	\$1,688,810,000	\$ (14,279,942)	(0.8)%
State sources	845,870,754	871,650,000	890,315,000	18,665,000	2.1 %
Federal sources	248,972,593	366,210,000	249,550,000	(116,660,000)	(31.9)%
<b>Total revenues</b>	<b>3,025,711,844</b>	<b>2,940,949,942</b>	<b>2,828,675,000</b>	<b>(112,274,942)</b>	<b>(3.8)%</b>
<b>Expenditures:</b>					
Salaries	1,571,471,169	1,606,974,000	1,519,644,609	(87,329,391)	(5.4)%
Employee fringe benefits	565,220,355	585,372,000	575,567,585	(9,804,415)	(1.7)%
Purchased services	317,955,786	263,360,000	423,006,416	159,646,416	60.6 %
Supplies	261,592,158	288,179,500	215,903,229	(72,276,271)	(25.1)%
Property & equipment	31,662,169	28,465,178	40,777,750	12,312,572	43.3 %
Other expenditures	35,063,654	26,221,500	26,760,411	538,911	2.1 %
Depreciation	1,920,577	2,010,000	1,465,000	(545,000)	(27.1)%
Debt service	783,748,570	563,635,000	497,615,000	(66,020,000)	(11.7)%
<b>Total expenditures</b>	<b>3,568,634,438</b>	<b>3,364,217,178</b>	<b>3,300,740,000</b>	<b>(63,477,178)</b>	<b>(1.9)%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(542,922,594)</b>	<b>(423,267,236)</b>	<b>(472,065,000)</b>	<b>(48,797,764)</b>	<b>(11.5)%</b>
<b>Other financing sources (uses):</b>					
Proceeds from insurance	143,746	200,000	200,000	-	- %
Sale of bonds	-	110,245,000	-	(110,245,000)	(100.0)%
Proceeds of refunding bonds	-	109,015,000	1,665,385,000	1,556,370,000	100.0 %
Payment to escrow agent	-	(108,695,000)	(1,664,635,000)	(1,555,940,000)	(100.0)%
Transfers from other funds	271,146,596	193,399,542	137,905,000	(55,494,542)	(28.7)%
Transfers to other funds	(269,283,472)	(192,399,542)	(137,155,000)	55,244,542	28.7 %
<b>Total other financing sources</b>	<b>2,006,870</b>	<b>111,765,000</b>	<b>1,700,000</b>	<b>(110,065,000)</b>	<b>(98.5)%</b>
Fund balances - July 1	1,954,377,459	1,413,461,735	1,101,959,499	(540,915,724)	(38.3)%
Fund balances - June 30	\$1,413,461,735	\$1,101,959,499	\$ 631,594,499	\$(699,778,488)	(63.5)%

Source: CCSD Budget and Accounting Departments

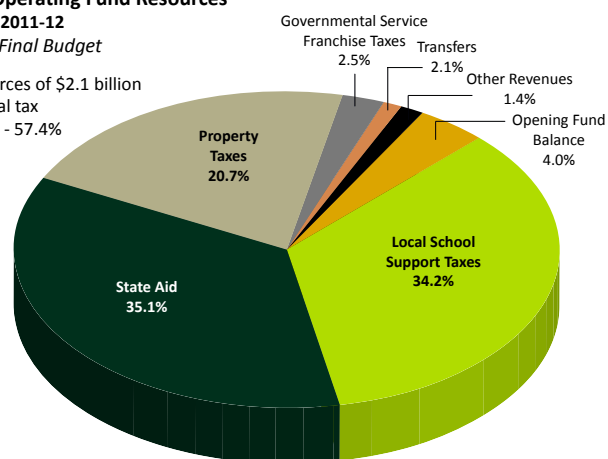
## The General Operating Budget - General and Special Education Funds Combined

**Revenues-** During fiscal year 2011-12, it is anticipated that General Operating Fund revenues, excluding opening balances, will increase by 2.8% compared to last year's net decrease of 4% (after factoring the impact of a legislatively-imposed transfer of \$35 million from the Capital Projects Fund). The major factors contributing to the net change in financial resources are increases to the State funding formula of \$30 million (\$101 per pupil) along with an increase of \$25 million in projected local school support (sales) tax collections which will offset a decrease of \$35 million in estimated property tax collections.

Projected General Operating Fund resources of \$2.1 billion, including revenues and beginning balances, and expenditures of more than \$2 billion generally reflect the continuation of current

### General Operating Fund Resources Fiscal Year 2011-12 Amended Final Budget

Total resources of \$2.1 billion  
County local tax  
resources\* - 57.4%



\*County taxes include: Local School Support Taxes (Sales Tax), Property Taxes, Governmental Service Taxes, and Franchise Taxes.  
Source: CCSD Budget Department

## General Operating Fund - History Of Resources

For Fiscal Years 2002-03 Through 2011-12

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2002-03	\$ 850,260,460	65.6%	\$398,665,294	30.7%	\$ 567,255	0.1%	\$ 12,984,476	1.0%	\$ 34,309,350	2.6%	\$ 1,296,786,835
2003-04	964,831,123	65.9%	438,213,334	29.9%	664,296	0.1%	13,341,977	0.9%	47,087,631	3.2%	1,464,138,361
2004-05	1,104,128,669	66.7%	426,066,729	25.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	23.0%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	1,274,438,078	64.7%	521,447,659	26.5%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	1,304,601,148	60.7%	638,610,545	29.7%	547,130	0.1%	49,088,717 <sup>3</sup>	2.3%	155,623,283	7.2%	2,148,470,823
2008-09	1,263,951,844	57.4%	666,045,473	30.2%	82,265,377 <sup>2</sup>	3.7%	28,162,582	1.3%	163,474,529	7.4%	2,203,899,805
2009-10	1,300,965,604	59.2%	692,694,166	31.5%	303,570	0.0%	37,174,021 <sup>4</sup>	1.7%	167,310,793	7.6%	2,198,448,154
2010-11 <sup>1</sup>	1,183,500,000	55.3%	704,450,000	32.9%	300,000	0.0%	105,109,484 <sup>5</sup>	5.0%	145,055,694	6.8%	2,138,415,178
2011-12 <sup>1</sup>	1,190,300,000	57.4%	729,950,000	35.1%	300,000	0.0%	73,000,000 <sup>6</sup>	3.5%	83,245,000	4.0%	2,076,795,000

1 Projected Amounts

2 Includes \$82,239,829 from the American Recovery and Reinvestment Act

3 Includes \$12,308,301 in transfers from other funds

4 Includes \$10,000,000 in transfers from other funds

5 Includes \$77,919,542 in transfers from other funds

6 Includes \$43,700,000 in transfers from other funds

Source: CCSD Budget and Accounting Departments

service levels and implementation of budgetary reductions and cost saving measures within projected revenues and provide for an ending balance of \$70 million with no reserve for contingencies.

Local sources are projected to total \$1.2 billion, which is 58.3% of the General Operating Fund, while State funding is projected to total \$730 million, or 35.1% of total resources. Federal revenues from Impact Aid and the National Forest Service are projected to total \$300,000. The other resource component is comprised of the beginning fund balance total of \$83 million. The opening fund balance component reflects the General Fund's estimated 2010-11 ending fund balance and is subject to change based on the verification of the annual financial audit to be completed in October.

**Expenditures-** Expenditure appropriations total slightly over \$2 billion for the continuation of current existing programs and reflect significant cost reduction measures implemented in response to the decline in financial resources from fiscal 2010-11. Total expenditure allocations are expected to decrease by over \$48 million reflecting an historical decrease in appropriations for the first time since fiscal year 1983-84.

### Tax Base and Rate Trends

The taxable assessed valuation is expected to decline by over \$6.7 billion, or 10.2%, which will reduce fiscal year 2012 General Operating Fund property tax collections by \$35 million and Debt Service Fund collections by over \$25 million while maintaining the prior year's total tax levy ratio of .013034.

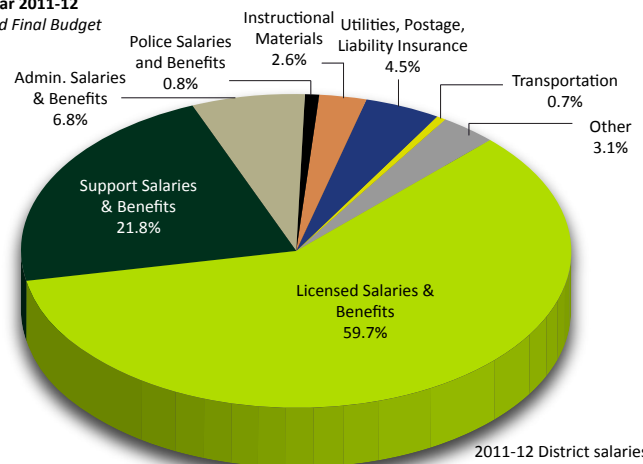
### District Staffing and Resource Allocation

Over 90% of General Operating Fund positions are allocated at school site locations where it is deemed essential towards fulfillment of Board goals and objectives. District salaries and benefits represent 89.1% of total expenditures while purchased service expenditures have been constrained within the confines of the available financial resources that continually challenge the Board's ability to address new initiatives and realize its vision statement.

### General Operating Fund Expenditures

Fiscal Year 2011-12

Amended Final Budget



Based on total appropriations of \$2.06 billion.  
Source: CCSD Budget Department

2011-12 District salaries and benefits equal 89.1% of total expenditures



## General Operating Fund - Major Expenditure Areas

### For Fiscal Years 2007-08 Through 2011-12

Description	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated Actual 2010-11	Amended Final Budget 2011-12	Percentage Change
<b>Salaries and benefits:</b>						
Licensed salaries	\$ 839,787,494	\$ 870,175,680	\$ 889,240,971	\$ 890,000,000	\$ 877,494,632	(1.4)%
Licensed benefits	283,694,642	307,269,830	311,659,517	310,000,000	320,459,070	3.4 %
<b>Total licensed staff</b>	<u>1,123,482,136</u>	<u>1,177,445,510</u>	<u>1,200,900,488</u>	<u>1,200,000,000</u>	<u>1,197,953,702</u>	(0.2)%
Support salaries	309,629,282	329,001,180	319,908,209	320,000,000	302,900,626	(5.3)%
Support benefits	119,351,192	129,100,967	130,945,316	135,000,000	135,469,640	0.3 %
<b>Total support staff</b>	<u>428,980,474</u>	<u>458,102,147</u>	<u>450,853,526</u>	<u>455,000,000</u>	<u>438,370,266</u>	(3.7)%
Administrative salaries	104,162,965	108,530,315	108,399,116	106,845,000	103,194,843	(3.4)%
Administrative benefits	31,298,055	35,252,664	35,756,286	33,830,000	33,995,715	0.5 %
<b>Total administrative staff</b>	<u>135,461,020</u>	<u>143,782,979</u>	<u>144,155,402</u>	<u>140,675,000</u>	<u>137,190,558</u>	(2.5)%
Police salaries	10,352,098	8,984,757	10,012,651	10,115,000	11,053,008	9.3 %
Police benefits	4,309,360	4,763,873	4,831,930	4,800,000	4,397,160	(8.4)%
<b>Total police staff</b>	<u>14,661,458</u>	<u>13,748,630</u>	<u>14,844,581</u>	<u>14,915,000</u>	<u>15,450,168</u>	3.6 %
<b>Total salaries and benefits</b>	<u>1,702,585,088</u>	<u>1,793,079,266</u>	<u>1,810,753,997</u>	<u>1,810,590,000</u>	<u>1,788,964,694</u>	(1.2)%
<b>Purchased services:</b>						
Instructional materials	76,860,656	56,908,970	76,553,076	77,300,178	51,958,678	(32.8)%
Transportation	14,018,630	20,876,300	20,296,074	12,910,000	13,990,070	8.4 %
Utilities, postage, property liability	87,083,920	78,659,242	81,897,482	91,600,000	90,046,126	(1.7)%
Other expenditures	97,867,902	80,626,116	61,823,530	62,745,000	61,835,432	(1.4)%
Capital outlay	6,478,356	3,258,081	-	25,000	-	(100.0)%
<b>Total expenditures</b>	<u>\$1,984,894,552</u>	<u>\$2,033,407,975</u>	<u>\$2,051,324,159</u>	<u>\$2,055,170,178</u>	<u>\$2,006,795,000</u>	(2.2)%
<b>Expenditures per student</b>	\$ 6,648	\$ 6,760	\$ 6,859	\$ 6,866	\$ 6,714	(2.1)%

Source: CCSD Budget and Accounting Departments

## Debt Service Funds

The Debt Service Funds budgeted revenues are projected to total \$322 million using a continued tax rate of 55.34 cents per \$100 of taxable property in Clark County. Statutory debt capacity is established by Nevada Statutes and is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. The Statutory Debt Limitation Schedule shown in the Other Funds Section reveals that, notwithstanding the District's ambitious capital programs, outstanding debt is only slightly more than 43% of statutory limits based upon the Department of Taxation's estimate of assessed valuation.

Balances in the District's Debt Service Funds are restricted by statute only for debt service and reflect the fluctuations in property valuations in Clark County during the past decade. These balances, being restricted from other use, provide both a margin of security for the District's school construction bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates.

Maintenance of the current property tax rate will be sufficient to retire the existing bonded debt since the District issued previous bonds based upon the factors of growth in assessed valuation in addition to increases in student population. The

Capital Improvement Program provided authority to issue general obligation bonds until June 2008 and will be repaid from a fixed tax rate of 55.34 cents per \$100 of net taxable property. School districts in the State receive operational funding on a per student basis, which recognizes growth in enrollment. This funding is the basis for offsetting costs (school site staffing, additional instructional materials, utilities, etc.) to the General Operating Fund associated with the acquisition of new school facilities.

## Capital Projects Funds

The District has previously been ranked as one of the fastest growing school districts in the nation. Total enrollment increased by almost 65,000 students since 2002, or an increase of over 26%. The previous growth in enrollment required the construction of 101 new, 13 replacement, and 5 phased replacement schools financed through the proactive Capital Improvement Program approved by voters in 1998. The Capital Projects Funds budget includes revenues of \$97 million, along with a substantial draw down of the opening fund balance of \$313 million, to fund expenditure appropriations in the amount of \$313 million and transfers to other funds totaling \$93 million. This budget outlines the District's final stages for the capital improvements that are to be funded from the proceeds of the 1998 bond program described in the Other Funds Section.

## Other Funds

Special Revenue Funds, Internal Service Funds, and the Enterprise Fund comprise a small percentage of the total budget and are discussed in more detail in the Other Funds Section.



## Fiscal Year 2011-12 Budget Development Considerations

Planning for the fiscal 2012 budget began in October 2010. Budget calendars shown in the Budget Policy Section reveal the input and discussion received from all levels of the District. In addition to input from District administrators, work sessions were conducted throughout the year with the Board of School Trustees and the public to determine priorities, program reductions, and other necessities to operate within a balanced budget.

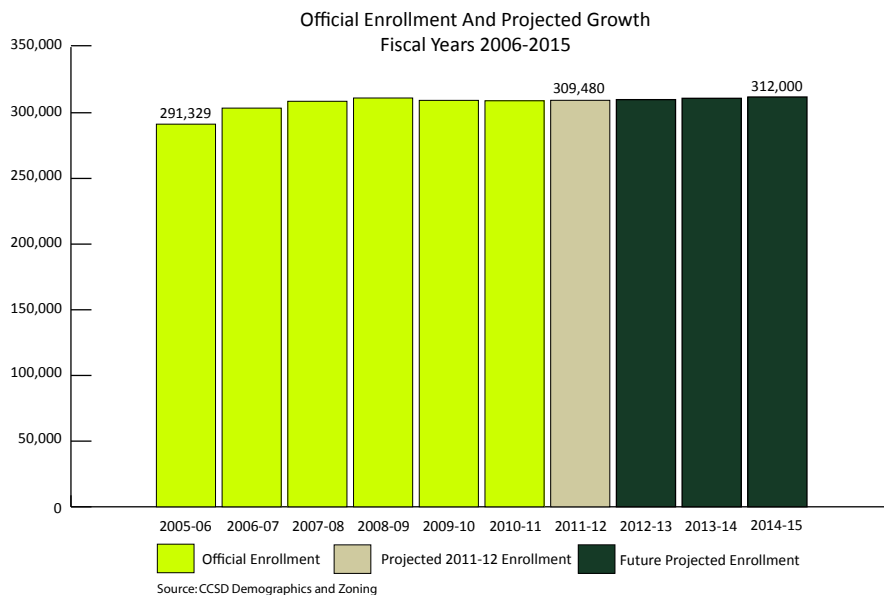
Based upon this input and projected funding levels for fiscal 2012, the following are some of the more significant adjustments required to balance the budget:

- Benchmarks for contingency and General Fund ending balances are specified in Clark County School District Regulation 3110. Due to limited funding resources, and in order to achieve a balanced budget, the Board of School Trustees in 2011 temporarily suspended the regulation that seeks an unassigned ending fund balance that is equal to approximately 2% of revenues. The fiscal 2012 budget projects an unassigned ending fund balance of 1% of revenues with no reserve for contingencies.
- Employee salary and fringe benefits represent over 89% of total expenditure appropriations and are projected to decrease by more than 1%, or nearly \$22 million. No cost of living decrease have been added to existing salary schedules while step and column advancements are to be frozen for 2011-12. Employee group health insurance premiums are unchanged with no increases forecast. Should provider premiums subsequently increase, contract negotiations with employee associations may be necessary to sustain a balanced budget.

- Since 2009, the State of Nevada has experienced substantial revenue shortfalls estimated to have exceeded \$3 billion. The 2011 legislative session approved biennial funding in the amount of over \$5.2 billion for K-12 education. Based upon continued uncertainty, subsequent reductions in anticipated funding from the State is always a possibility as it strives to balance funding fluctuations created by the downturn and stagnation experienced in sales and gaming taxes that fund most agency appropriations.
- Negotiations are continuing with all employee groups to obtain additional salary and benefit concessions that were anticipated in the development of the fiscal 2012 budget.
- The District has a partnership agreement with Edison Schools, the nation's largest private manager of public schools, to operate seven elementary schools. Expenditures attributed to the Edison Schools are reported separately in Cost Center 0049 as reflected in the budget.
- Legislation was enacted in 2005 to provide partial abatement of ad valorem taxes to provide relief from escalating assessments resulting from previous increases to the market values of real property in Clark County. The cap limits each property's tax increase to no more than 3% above that assessed during the prior year on all single-family, owner-occupied residences. All other real property categories are limited to an increase in tax of no more than 8%. As a result of the recent dramatic downturn in the County's real estate market values, most properties have returned to their pre-2005 taxable values resulting in a negligible loss of potential tax collections from those properties still subject to the cap limits.







## Economic Growth in Southern Nevada

Southern Nevada's commitment to diversification in the business sector and a favorable tax base has made it an ideal area for relocation and business expansion. Nevada does not impose corporate or personal income taxes, or inventory, special intangible, inheritance, estate, or gift taxes. Nevada continues to maintain one of the most beneficial tax structures for both personal as well as business growth. Las Vegas' offerings and infrastructure continue to affirm the desirability of living within this metropolitan area.

Situated in one of the nation's fastest growing areas, the District has been previously challenged by an associated growth in student enrollment. Over 20 years ago, the District was ranked by the Educational Research Service as the 14th largest school district in the country. The District currently ranks as the fifth largest. The projected enrollment count for 2011-12 is 309,480, as compared to 309,899 last year, or a decrease of .1%. The population of Clark County increased by over 30,000 residents (1.5%) during 2010, with the current population estimated to be at 2,036,000.

Las Vegas joined the classification of "major city" only during the last ten years. As a result, there are fewer older neighborhoods than in most other major cities, and the popular concept of master planned communities has become more desirable in residential planning. These communities are planned with a variety of amenities, including parks, schools, churches, libraries, and shopping. Some of the nation's most successful master planned communities are located in southern Nevada.

Tourism and gaming jointly remain southern Nevada's largest industry and somewhat cushion the effects from the substantial decline in the new housing construction market. Las Vegas is home to the largest 15 hotels in the nation. With a room inventory of almost 149,000, an occupancy rate that declined slightly during 2010 to 80%, and a visitor volume of over 37 million, southern Nevada received an economic impact benefit of over \$40 billion from the tourism industry.

## Major Challenges

Prior to 2009, the District was among the fastest growing school districts in the nation. During the past ten years, enrollment had grown by almost 65,000 students. Although, the projected enrollment decrease for fiscal year 2011-12 will be more than .1%, it is anticipated that total enrollment will once again increase annually.

## District Reorganization Plan

Beginning in August 2011, a plan to restructure the District's central administrative services will be implemented. This will provide more mission-driven guidance and support and thus achieve a more laser-like focus on student performance. The change will revise the previous six school groupings into more than a dozen performance zones. All schools in each of these performance zones will be vertically aligned. Forming a cluster around a high school will be a feeder school pattern. These are to be clustered by academic performance (but will tend to cluster geographically).

Each performance zone will include an average of 20 to 30 schools. However, where lower-performing schools face greater challenges, fewer schools will be included in the zone. Such a zone may average 20-22 schools. Schools in this zone will tend to have more oversight and less autonomy. Certain benefits accrue to schools in higher-need (lower-performing) zones. Such as having the first opportunity to hire new talent or tap professional development funds.

By contrast, zones with higher-performing schools will average more schools (26-28 schools). Schools in a higher-performing zone will tend to have less oversight and more autonomy than lower-performing schools.

In addition to more than a dozen performance zones, there will be an autonomous zone. The goal of the autonomous zone

is to provide a way for schools within a particular performance zone to shift into the autonomous zone. This is accomplished by achieving greater results, which may extend to budget, staffing, and programs. Schools become eligible to join the autonomous zone if they meet annual performance targets. The autonomous zone will have no limit on the number of schools because the schools within the zone have already proven their ability to operate successfully (i.e., prepare exit-ready students) without a large amount of oversight.

Schools that were previously part of the empowerment model will become part of the autonomous zone from the onset provided they are meeting the required performance zone targets.

Each zone will have a single academic manager (to whom each principal in the zone reports). One principal within each zone will serve as a mentor to other principals in the zone. The zones will work directly with the deputy superintendent which will remove at least one administrative layer from the current system. The intent is to achieve a flatter organization.

This restructure provides a distinct structure that:

- Supports increased student achievement, focusing resources on schools with the most need
- Helps students to transition from elementary to middle school and middle school to high school
- Enables ongoing school processes to remain unchanged (such as attendance zones, bus transportation, etc.) for families
- Provides clear expectations for all schools with performance targets
- Reduces the management structure over the schools (flattens the organization)
- Represents part of the long-term plan to improve school performance

## Need for Future Classrooms

In November 1998, voters approved a freeze of property tax rates for long-term bonding for school construction. This approval enabled the District to issue general obligation bonds through 2008, which resulted in no increase to the existing property tax

debt levy. Funding for school construction is also provided from portions of the hotel room tax and the real property transfer tax. When student enrollment growth returns to previous rates of increase, the District plans to request voter approval for a similar 10-year building program, while maintaining the current tax levy of .5534.

### The 1998 Capital Improvement Program provided:

- Construction of 101 new schools - 61 elementary, 22 middle, 16 high schools (including 5 career and technical academies), 1 alternative high school, and 1 special school - at a cost of \$2.920 billion
- Renovations to existing schools, including phased replacements, additions, modernizations, lifecycle replacement, and life and safety upgrades at a cost of \$1.251 billion
- Construction of 13 replacement schools, including 10 mandated by the Nevada Legislature, at a cost of \$421 million
- Land acquisition funding for future school sites in the amount of \$235 million
- Construction of two regional bus transportation centers at a cost of \$73 million

## Student Achievement

The District is committed to its pursuit of the goal to ensure that *all students are ready by exit*. This becomes more complicated from the reality that a significant segment of the student body brings with them a variety of challenges, including poverty and limited English language skills. During fiscal 2012, more than 51% of the District's enrollment (approximately 159,000 students) qualified for free or reduced-price meals, while over 18% (57,000 students) received English language learner services.

The effects of the student demographics and chronic, limited funding issues currently facing the District are major factors in the explanation that SAT scores are slightly below those of students nationwide.

## Academic Performance Test Scores

		1999-00	2009-10
ACT Scores:	Clark County School District	21.4	21.1
	National	21.0	21.0
SAT Scores: Reading	Clark County School District	502	489
	National	505	498
SAT Scores: Math	Clark County School District	515	497
	National	514	511
SAT Scores: Writing	Clark County School District	N/A	467
	National	N/A	488

Source: CCSD Assessment and Testing

## School Accountability

Nevada Revised Statutes require each school district to provide school accountability information to both residents of the District and to the State Board of Education by March 31 of each year. Due to the size of the District, much of this information is not repeated in this Budget and Statistical Report.

A four-page report is produced for each school and sent to parents of students within the school, as well as made available to the general public and the State Board of Education. These reports include the educational goals and objectives of each school and the progress towards meeting these goals. Statistical information is included such as test scores; dropout/retention rates; enrollment distribution by programs such as special education, English language learners, gifted and talented, etc.; education level and experience of teachers; and expenditure per student comparisons. Information on parental involvement and “celebrations” recognized by the school in the past year are also included.

School accountability information may also be obtained by accessing the District’s website at [www.ccsd.net](http://www.ccsd.net) and also at the State’s website [www.nevadareportcard.com](http://www.nevadareportcard.com).





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# Organizational Section

## The “District” Reporting Entity

### Legal Autonomy

The District maintains an autonomous legal standing provided by Nevada Revised Statute (NRS) 386.110. This statute established a corporate entity with a legal name of “The Board of Trustees of the Clark County School District”.

Based on requirements set forth by NRS 386.165, the District is governed by an elected, seven member Board of School Trustees (“Board”). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and is not reported as a component unit by any other governmental unit.

The District maintains its ability to establish its own budgets without interference from other governmental entities.

### Size and Scope

The District’s boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the state.

The number of citizens residing within the District’s boundaries is approximately two million. Clark County is experiencing a change in trended growth migration. The average growth of the County’s population for the past twenty years has exceeded five percent.

Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 357 schools and will serve an estimated 309,480 students during 2011-12.

Year	Elementary	Middle	High	Special	Alternative
2002-03	172	44	33	4	19
2003-04	179	48	35	8	26
2004-05	186	51	38	8	28
2005-06	193	54	39	8	28
2006-07	199	56	40	8	28
2007-08	206	57	42	8	28
2008-09	210	57	44	8	28
2009-10	213	56	48	8	28
2010-11	217	56	49	9	26
2011-12	217	56	49	9	26

Source: Clark County School District, Facilities

<u>Number of Schools<sup>1</sup></u>	<u>1955-56</u>	<u>2011-12</u>
Elementary	42	217
Middle Schools	0	56
Senior High	6	49
Special Schools	0	9
Alternative Schools	N/A	26
<b>TOTAL</b>	<b>48</b>	<b>357</b>

Value of all public property used for school purposes	\$18,426,057	\$6.9 Billion <sup>2</sup>
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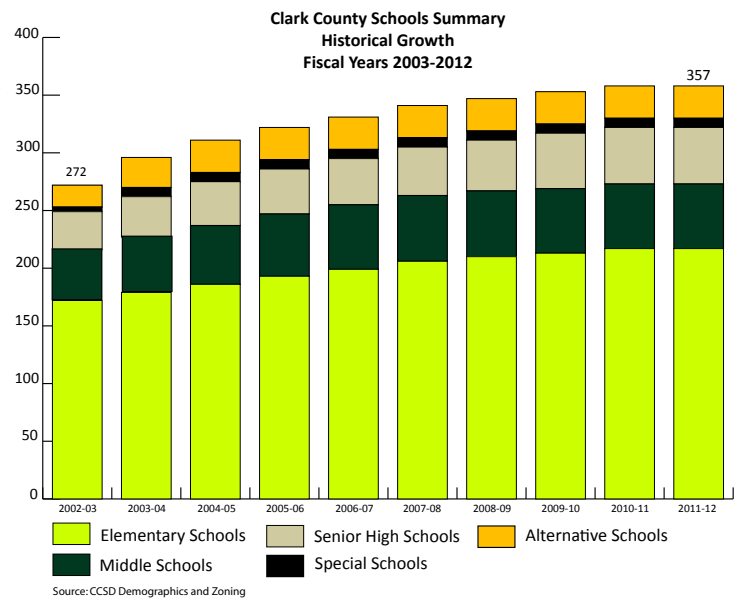
Total number of employees (FTE)	1,171	28,315 <sup>3</sup>
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Pupil enrollment	20,045	309,480 <sup>3</sup>
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<sup>1</sup>Detailed listings of schools including enrollments, addresses, and ages, are shown in the Informational Section.

<sup>2</sup>Estimated value of property as of June 30, 2011.

<sup>3</sup>Estimated



## Board Policies - *Budget Related*

### Regulation 3110 - Budget Development

I. In accordance with Nevada statutes, the annual budget shall be a plan to meet the Global Ends of the Board of School Trustees by indicating the services to be provided during the fiscal year. The budget development process shall include the following:

- Involvement of the Board in all major decision-making stages,
- Incorporation of long-range planning,
- Provision of a fiscally sound financial plan, and
- Provision for informing and involving the community and the administration at appropriate stages to promote an understanding of the budget.

II. The Finance and Operations Division is responsible for coordinating the development of the annual Clark County School District budget. The development of the budget shall include a process for input by the various divisions of the District through the division head and shall incorporate those decisions of the Board of School Trustees which have financial impact.

III. The Board of School Trustees shall provide decisions at each major stage in budget development, including approval of:

- Proposed changes or additions to the instructional program for the period covered by the budget,
- Proposed salary schedules for the period covered by the budget,
- Schedules for maintenance and renovation of buildings and schedules for maintenance and replacement of equipment,
- The tentative, final, and amended final budgets, and any augmented budgets as required by Nevada statutes.

The Board shall schedule at least annually, as part of a regular or special meeting, an opportunity for input by the public and District staff on the development of the budget, including allocations and formulas utilized for budget development.

IV. The Board and the community shall be provided adequate information at all stages of budget development to enable informed estimates of the budget's adequacy.

V. Budget development, including preparation and filing, shall be in accordance with, and as detailed in Nevada statutes, using the forms prescribed by the Nevada Department of Taxation.

VI. Budget development and administration shall be based on Generally Accepted Accounting Principles for Governmental Accounting as set forth by the Governmental Accounting Standards Board, or a successor organization recognized as the principal authority for governmental accounting practices.

VII. The Board will adopt a plan for scheduled maintenance and renovation of buildings and maintenance and replacement of equipment.

A. The Finance and Operations Division, together with the Facilities Division, shall periodically perform or cause to be performed studies of standards recognized and applied both in private industry and in the public sector for maintenance and renovation of buildings, and equipment and its useful life, including, without limitation, depreciation criteria used in private industry, and shall present recommended standards to the Board of School Trustees for adoption.

B. The Finance and Operations Division shall include in the budget of the Clark County School District those allocations of funds which are required to fulfill the schedules of maintenance and renovation of buildings and maintenance and replacement of equipment which have been approved by the Board of School Trustees.

VIII. Allocation of funds as major appropriations for personnel and supplies shall be made in accordance with formulas developed on the basis of educational needs of schools. These budget formulas shall include factors for allocation of:

#### A. Staffing

1. School administrators
2. Classroom teachers
3. Other licensed personnel
4. School clerical personnel
5. Custodial personnel
6. Maintenance, grounds, and operations personnel
7. Attendance officers, police officers, and campus monitors
8. Other support staff

#### B. Instructional Materials/Services

1. Textbooks
2. Library books and magazines
3. Other library expenses
4. Library computer supplies
5. Library technical services
6. Printing services
7. Computer supplies
8. Audiovisual supplies
9. Field trips
10. Instructional supplies
11. Special education instructional supplies
12. Medical supplies
13. Custodial supplies
14. Athletic supplies, boys
15. Athletic supplies, girls
16. Other activity expenses
17. Equipment
18. Postage

#### IX. Contingency Reserve





In order to provide a means of funding unanticipated expenditures within the various appropriation areas, and whenever funding is available, a contingency reserve account shall be established in the General Fund budget to provide for such unanticipated needs. The contingency account may not be less than 1/4 of 1 percent for any year.

#### X. Ending Fund Balance

- A. An unassigned ending fund balance of not less than 2 percent of total General Fund revenue for each fiscal year shall be included in the General Fund budget. An inability to meet this requirement must be approved by the Board of School Trustees. Unassigned ending fund balance is that fund balance exclusive of non-spendable amounts such as inventory and amounts restricted, committed, or assigned for preexisting obligations.
- B. The Board of Trustees must take formal action, prior to the end of the reporting period, in order to establish an ending fund balance commitment for any specified purpose. Formal Board action is also required to modify or rescind an established commitment.
- C. The Chief Financial Officer has the responsibility of assigning amounts of ending fund balance that are intended to be used for specific purposes. These assignments, however, are not legally binding and are meant to reflect intended future use of the District's ending fund balance.
- D. When an expenditure is incurred, and both restricted and unrestricted resources are available, the portion of the fund balance that was restricted for those purposes shall be reduced first. If no restricted resources exist, then the unrestricted fund balance shall be reduced. Furthermore, when an expenditure is incurred for purposes which amounts of committed, assigned, or unassigned are considered to have been spent, and any of these unrestricted fund balance classifications could be used, they are considered to be spent in the above order.

- E. The Board shall include in the District's budget a reserve for economic uncertainty as a special revenue fund. The Board of School Trustees may, through its approval of the budget, provide for management of balances in the special revenue fund either through transfers to or from other funds or by direct deposit of revenues. Any balances in the special revenue fund for economic uncertainty may be made available to the General Fund to compensate for shortfalls. Balances in the special revenue fund for economic uncertainty may be made available with Board approval in those fiscal years where ending fund balance would fall below the requirement in Section X(A) above.

- XI. The Finance and Operations Division is responsible for developing and implementing procedures for budget development.

#### Regulation 3130 - Budget Administration

- I. Procedures shall be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.
- II. The Superintendent of Schools has final responsibility for administration of the budget.



III. Members of the Executive Cabinet are responsible for administration of budgets within their jurisdiction.

#### A. Revenue

Funds available for appropriations are governed by revenue which is dependent to a great extent on student enrollment. Enrollment is projected for the succeeding school year and estimates of revenue, based on the latest enrollment projections, are revised periodically during the current school year.

#### B. Appropriations

1. Department heads are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members.

2. School principals are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members. Schools shall receive appropriations as determined by budget formulas for the following budget line items:

- |   |                             |
|---|-----------------------------|
| a. Textbooks                                | m. Medical supplies         |
| b. Library books                            | n. Custodial supplies       |
| c. Other library expenses                   | o. Athletic supplies, boys  |
| d. Library computer supplies                | p. Athletic supplies, girls |
| e. Library technical services               | q. Other activity expenses  |
| f. Technical services                       | r. Equipment                |
| g. Printing services                        | s. Postage                  |
| h. Computer supplies                        |                             |
| i. Audiovisual supplies                     |                             |
| j. Field trips                              |                             |
| k. Instructional supplies                   |                             |
| l. Special education instructional supplies |                             |

3. An initial allocation of a maximum of 75 percent of the estimated total appropriations for each budget line item, apportioned to each school, is made in June for the succeeding school year.

4. The second (and last) allocation, which is the remainder of the total allocation, will be made at the end of October. It is determined by budget formulas now applied against the actual enrollment as of the Friday of the fourth week of the school year.

5. Each principal, upon notification of the school's total adjusted appropriations, may, upon approval of the appropriate academic manager or associate superintendent, reallocate the appropriations, provided minimum requirements are met, and any negative balances are covered.

6. In addition to the aforementioned allotments, schools that experience growth of ten students or more between Friday of the fourth week of the school year and the Friday preceding the December holiday recess will receive allotments for the increased enrollment determined by budget formulas for budget line items for textbooks and instructional supplies as follows:

- a. New schools - The sum of the regular per student appropriation for each budget line item plus the growth appropriation for each budget line item.
- b. Established schools - Regular per student appropriation for each budget line item.

7. The net balance at the end of the school year of all non-project, special education, and staff development budget line item appropriations to schools determines the carry-over allowed each school. The carry-over, which is in addition to the appropriations for the succeeding school year, may be allocated at the discretion of the principal and may not exceed the following amounts:

- |                        |   |          |
|------------------------|---|----------|
| a. Elementary schools  | - | \$ 5,000 |
| b. Middle schools      | - | \$ 6,500 |
| c. Senior high schools | - | \$10,000 |

8. The Budget Department is responsible for the daily updating of the Budget Inquiry System. The System is available for use by department heads and school principals and indicates the status of budget appropriations, encumbrances, expenditures, and ending balances of all projects within the principal's responsibility, and contains several years of transaction detail.

#### C. Transfer of Budget Appropriations

1. Appropriation transfers between program classifications shall be by action of the Board of School Trustees upon recommendation of the Superintendent of Schools and as detailed in Nevada statutes as follows:

- a. At a regular meeting, the Board takes action on the change in the amount, accounts, programs, and funds.
- b. Sets forth the reasons for the transfer.
- c. The action is recorded in the official minutes of the Board meeting.

2. Transfer of contingency reserve funds shall be by action of the Board at any regular Board meeting. Such transfers may not be authorized prior to September 15 of a school year and may only be to budget appropriation accounts for expenditures. (Expenditures may not be made directly from the contingency reserve.)

3. Deferred appropriation transfers shall be by action of the Board upon recommendation of the Superintendent after the fourth week of the school year. Such transfers can be made at any regular Board meeting and are necessary to meet requirements of actual student enrollment.
4. Appropriation transfers within program classifications are approved by the appropriate Executive Cabinet member upon request of the school principal or department head. These transfers are summarized and included in the official minutes.
5. The Finance and Operations Division is responsible for developing and implementing procedures for budget appropriation transfers.

The District has developed an effective budgeting system involving close cooperation among the Board of School Trustees, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Nevada Department of Taxation, using generally accepted accounting principles (GAAP) applicable to governmental entities.

## **Executive Limitations - Budget Related**

The Executive Limitations and Board Policies described below are limited to expectations that pertain to the budgetary and financial activities of the District. All Board policies can be viewed at the District's website at [www.ccsd.net](http://www.ccsd.net).

### **EL-1: Global Executive Constraint**

The superintendent will not cause or allow any practice, activity, decision, or organizational circumstance, which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics and practices.

### **EL-5: Financial Planning/Budgeting**

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan. Further, without limiting the scope of the foregoing by this enumeration, the superintendent will not:

1. Make plans, which would cause the conditions described, as unacceptable to the policy "Financial condition and activities."
2. Fail to include credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumption.
3. Provide less for Board prerogatives during the year than is set forth in the Cost of Governance policy.

### **EL-6: Financial Condition And Activities**

With respect to the actual ongoing financial condition and activities, the superintendent will not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Expend more funds than will be received in the fiscal year unless the debt guideline (below) is met.
2. Indebt the organization in an amount greater than can be repaid by identified, otherwise unencumbered general fund revenues within the current fiscal year.
3. Decide future bond issues.
4. Allow the ending fund balance to fall below 2% of total projected annual expenditures.
5. Take any action that would cause the bond rating to be downgraded.
6. Fail to settle payroll and debts in a timely manner.
7. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.
8. Fail to aggressively pursue receivables after a reasonable grace period.
9. Fail to aggressively seek public input on budget reductions for programs which directly impact students.
10. Fail to insure that Vegas Public Broadcasting System (PBS) follows all Federal Communication Commission (FCC) and Corporation for Public Broadcasting (CPB) guidelines.

### **EL-8: Asset Protection**

The superintendent will not allow the District's assets to be unprotected, inadequately maintained, or unnecessarily risked or fail to be maximized. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Fail to maintain adequate insurance to protect the District's assets.
2. Allow unbonded personnel access to material amounts of funds.
3. Subject plant and equipment to improper wear and tear or insufficient maintenance.
4. Unnecessarily expose the organization or its Board or staff to claims of liability.
5. Make any purchase:
  - Circumventing the District's central purchasing rules and authorization
  - Wherein normally prudent protection has not been given against conflict of interest
  - Wherein preference has not been given to Nevada vendors where appropriate
  - Of over \$50,000 without obtaining bids per Nevada Revised Statutes
  - In any amount for which funding has not been included in the budget without specific Board approval. Splitting orders to avoid these requirements is not allowed.



6. Fail to protect intellectual property, information, and files from loss or significant damage.
7. Receive, process, or disburse funds under controls, which are insufficient to meet the Board appointed auditor's standards.
8. Fail to maintain and operate physical facilities in a manner that prolongs the life expectancy of the building and provides an appropriate educational environment.
9. Endanger the organization's public image or credibility, particularly in ways that would hinder the accomplishment of its mission.

### EL-9: Compensation And Benefits

With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the superintendent will not cause or allow jeopardy to fiscal integrity or to public image. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Change his or her own compensation and benefits, except as his or her benefits are consistent with a package for all other employees.
2. Promise or imply permanent or guaranteed employment.

#### DISTRICT FUNDS

##### GENERAL FUND

0100 <sup>1</sup>	General Fund
0140	Indirect Cost Fund
0160	Donations and Trusts Fund
0170	District Projects Fund

##### SPECIAL REVENUE FUNDS

0200	Class Size Reduction Fund
0220	Vegas PBS Fund
0230	Adult High School Diploma Program Fund
0250 <sup>1</sup>	Special Education Fund
0279	State Grants/Projects Fund
0280 <sup>1</sup>	Federal Projects Fund
0285	Medicaid Fund

##### DEBT SERVICE FUNDS

0400 <sup>1</sup>	Debt Service Fund
0401 <sup>1</sup>	Debt Service Revenue Bonds Fund

##### CAPITAL PROJECTS FUNDS

0308 <sup>1</sup>	Bond Fund—1998 Building Program
0310 <sup>1</sup>	Interim Capital Improvement Fund
0330	Building and Sites Fund
0335 <sup>1</sup>	AB 353 Fund - 1998 Building Program
0340	Governmental Services Tax Fund

##### ENTERPRISE FUND

0600	Food Services Fund
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##### INTERNAL SERVICE FUNDS

0700	Insurance and Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

### EL-12: Annual Report To The Public

The CEO shall not fail to prepare an annual progress report to the public that includes the following items:

1. Student performance data indicating student progress toward accomplishing the Board's Ends policies;
2. Information about District strategies, programs and operations intended to accomplish the Board's Ends policies;
3. Revenues, expenditures and costs of major programs and elements of District operation.

### Summary of Significant Budgetary and Accounting Practices

The accounting and budgeting practices of the District as reflected in this budget report and related budget documents conform to Generally Accepted Accounting Principles (GAAP) and budgeting requirements established for local school districts by the Nevada State Legislature. Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied. Both this report and the Comprehensive Annual Financial Report are measured and reported on using the same basis of accounting.

All Governmental Funds use the modified accrual basis of accounting with budget practices coordinating allocations in respects to the modified accrual basis. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales taxes are considered "measurable" when received by the intermediary collecting governments and are then recognized as revenue. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. The major revenue sources of the District include State distributive fund revenues, local school support taxes, property taxes, interest income, and governmental services taxes. Using the modified accrual basis, expenditures are recognized when the related fund liability is incurred. An exception to this rule is that principal and interest on general long-term debt are recognized when due.

All Business Type Funds (Enterprise and Internal Service) use the accrual basis of budgeting. Revenues are recognized when earned and expenses are recognized in the period incurred.

The basis of budgeting and basis of accounting are the same, except for differences in fund reporting structure. For financial statement purposes, the Medicaid Fund is shown individually; however, in this document it is combined with federal projects.

### Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to

aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate account entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government's general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration. NRS 354 provides that an independent auditor must examine the operation of the District's various funds for compliance with accounting and financial requirements related to the statutes. In order to meet this mandate, the Nevada Tax Commission has prescribed that local government entities adopt a resolution in a required format establishing the various funds to record the operations of the entity, state a plan for administration of the funds, and file the resolution with the Nevada Department of Taxation. The Resolution Establishing Various Funds was adopted by the Board of School Trustees on June 25, 1996, and amended on June 26, 1997, and July 22, 1999.

**Governmental Funds** - The District operates eight major governmental funds and thirteen non-major governmental funds.

**General Fund** - The General Fund is typically used to account for all financial resources except those required to be accounted in another fund.

**General Fund**—This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

The 1993 Nevada Legislature approved NRS 387.047, which requires all school districts in the state to account separately for all funds received for the instruction of, and provision of related services to, students with disabilities. Throughout this document, General Operating Fund refers to the combination of this Special

Education Fund along with the Indirect Cost Fund, Donations and Trusts Fund, District Projects Fund and the regular operations General Fund.

Sources of revenue and assets in the General Fund include, but are not limited to, local school support sales taxes, property taxes, governmental services taxes, reimbursements for school operations, private and other governmental gifts and grants, franchise fees, sales of assets, federal forest reserve and impact aid payments, State payments, tuitions payable from other school districts, summer school tuition, investment earnings, income from student activities, and donations.

All resources of the General Fund shall be expended according to the budget as established by the Board under applicable statutes and regulations to deliver the highest possible quality of educational experience to the students of the District, taking into account the amount of available revenues and the outcome of deliberations by the Nevada Legislature. The budget shall be formulated under Board approved regulations and shall provide, within available revenue, for the allocation of resources for direct instruction to students and for such supporting services, facilities, and materials as may be necessary to effectively support the instructional program, taking into account the increase or decrease in overall enrollment and enrollment in individual schools and programs. Contingencies and ending balances will be budgeted and managed according to District regulation. Reserved and unreserved balances will be prudently retained by the District as protection against fluctuations or unforeseen reductions in revenue, unforeseen expenditures in excess of the budgeted contingency, and to maintain and improve bond credit ratings to minimize interest cost to taxpayers. Such balances will be managed according to District regulation. Reserved and unreserved ending balances, including amounts encumbered or specifically designated, shall be recorded and reported according to generally accepted accounting principles.

When the audited unassigned ending balance of the General Fund is less than the amount required to be maintained according to District regulation, the budgeted General Fund expenditures shall be adjusted as necessary in the current year and in the ensuing year to ensure that the unassigned balance is not less than the amount required by District regulation in the ensuing year.

For the General Fund, an amount no less than the amount of unassigned ending balance required by District regulation is deemed by the Board to be reasonable and necessary to achieve the purposes of the Fund.



**Special Revenue Funds—The District maintains two major governmental and five non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.**

**Special Education Fund** - This fund is a major governmental special revenue fund used to account for the costs and operations of education and related services to students with disabilities, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, and other purchases associated with the programs.

Sources of funding in the Fund are state funds received specifically for the special education of disabled students and transfers from the General Fund. All assets of the Fund are to be applied exclusively toward the purposes for which funding has been generated.

The budget is established each year using realistic projections of revenues and expenditures. All ending balances are to be transferred into the General Fund while any deficiencies are eliminated either by a transfer from the General Fund or a correcting entry from the related fund that created the deficiency.

The anticipated and necessary unreserved year-end balance for the Fund is zero. Any deficits will be removed by transfers from the General Fund (or other funds) and any surpluses will be remitted to the General Fund. This practice is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



**Class Size Reduction, Adult High School Diploma, and State Grants/Projects** - These funds are used to account for the costs and operations of programs supported by special purpose grants and reimbursements from the State or other non-federal governmental entities. Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay,

depreciation, and other purchases associated with the programs. Resources in the Funds originate from special purpose grants and reimbursements from the State or other non-federal governmental entities.

All assets of the Funds are to be applied exclusively toward the purposes for which funding was generated, recognizing any conditions imposed by the granting or donating entity. The budget is developed annually to ensure that expenditure authority has been aligned as necessary with any requirements of the granting entity.

All balances and reserves in the Funds are to be retained and not be transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the granting entity allows, balances may either be applied toward the grant or specified projects in the ensuing project year, or refunded to the granting entity.

Deficiencies in the Funds are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity of that fund. Retention of the entire restricted, committed, and assigned balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds. Any amounts which may be due to the State or other granting entity will be reflected as such in the financial statements.

**Vegas PBS Fund** - This fund is used to account for the transactions and operations of the District's educational media services channel. Sources of revenue and assets include bequests, donations, grants, interest on investments, special State appropriations, and other local sources of funding.

Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment purchases, and other costs associated with the channel's operations. Planning for capital acquisition or other station improvements must be approved annually by the Board.

All balances and reserves in the Fund shall be retained and not transferred or applied to any purposes other than as permitted under terms imposed by grant and donor bequests. Deficiencies in the Fund will be removed by a correcting entry in another fund if the deficiency relates to activity in that fund. Retention of the entire restricted, committed, and assigned balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Federal Projects Fund** - This fund is used to account for the costs and operations of programs and projects funded by federal grants, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other purchases authorized by such programs. Resources are generated from federal grant and contract proceeds.



All assets in the Fund are to be applied exclusively toward the purposes for which the resources have been generated, taking into account all restrictions imposed by the grant or contract. The budget is established each year using projections that are aligned with the stated requirements of the granting agency.

All balances and reserves in the Fund are to be retained and not transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the entity permits, balances may either be applied toward the grant or specified projects in the ensuing project year or refunded to the agency. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency relates to the activity of that fund.



**Medicaid Fund** - This fund is used to account for the receipt and expenditure of grants or reimbursements from the Medicaid Program for services rendered on behalf of eligible students. All revenues received in the Fund are to be applied exclusively toward the salaries and benefits, supplies and materials, professional and technical services, equipment and other capital purchases, any costs incurred in the collection of Medicaid funding, or other costs associated with providing services for disabled or other students who are eligible under federal statute and regulation for the Medicaid Program.

Resources in the Fund are comprised of grants or reimbursements received by the District under the guidelines and regulations governing the Medicaid Program.

All assets in the Fund are to be applied exclusively toward the purposes for which funding has been generated. The budget is established annually using projections that account for the authority to expend strictly for programs, services, activities, and purchases on behalf of students eligible to receive reimbursable Medicaid services.

All balances and reserves in the Fund are to be retained and not applied toward purposes other than that for which the Fund was established. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity in that fund. Retention of an assigned balance in the Fund as described above is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Debt Service Funds** - The District operates two debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

**Debt Service Fund** - This fund is used to account for the costs and payment of debt service obligations including, but not limited to, principal and interest payments, related professional and financial services fees, bond premiums and discounts, and collection and distribution of property tax revenues and other permissible sources associated with debt service or capital projects tax levies as permitted by Nevada Statute. In addition, the Fund and its resources function as a guarantee to investors (who have purchased the District's bonds) that the District will meet its debt obligations, to the citizens of the County that schools will be constructed and renovated with voter approval, and to taxpayers that the established tax rate shall not be exceeded.

Resources deposited into the Fund include property taxes, investment earnings, reimbursements, good faith deposits, bond premiums, and other permissible sources including, but not limited to, transfers from Capital Projects Funds, or other funds of the District, as well as proceeds of sales of capital assets required to be deposited to the Fund.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District's estimation of total resources (including the year-end assigned balance) and factored not to exceed the amount of the annual projected debt service and associated costs based on existing and proposed debt issues as well as permissible distributions of capital projects tax levies.

When the actual year-end assigned balance in the Debt Service Fund exceeds the amount of existing and proposed debt service and permissible distributions of capital projects tax levies for the ensuing fiscal year, the property tax rate or other permissible sources established for the Fund shall be decreased in the ensuing fiscal year in order that the budgeted year-end reserved balances are no more than the amount of the following year's estimated payments for debt service and associated costs.



Since the District has dedicated its “full faith and credit” backing toward all general obligation bond issues, the maintenance of an adequate fund balance and corresponding property tax rate is subject to the three separate determination criteria of deficiency, all of which must be met annually. These criteria are as follows:

- When the estimated revenues to be generated for the ensuing year (plus existing Fund balance) are not sufficient to avoid a reduction in the Fund balance (not created by the issuance of new debt), the property tax rate shall be increased for the ensuing year to a rate necessary to maintain the Fund balance at the same level during the ensuing year. That rate shall not exceed the sum of the maximum rates set forth in the sample ballots for outstanding bonds and shall not exceed the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient after the payment of debt service, the property tax rate shall be increased in the ensuing year to that rate necessary to achieve a sufficient Fund balance that avoids any adverse comments, notations, or other negative alerts from the rating agencies, subject to the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient to pay the expected debt service requirements and capital projects tax distributions for the ensuing year, the property tax rate shall be increased to enable funding of the District’s debt service obligations in a timely fashion, subject to the \$3.64 per \$100 property tax rate cap.

Retention of a year-end assigned balance not exceeding the amount of the anticipated debt service, associated costs, and permissible distributions of capital projects tax levies for the ensuing fiscal year is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds.

**Debt Service Revenue Bonds Fund** - This fund is used to account for the costs and payment of debt service obligations for general obligation revenue bonds pledged by the revenue generated from a 1 5/8% Clark County hotel room tax and the revenues of a tax equivalent to 60 cents for each \$500 of value on transferred real property within Clark County. These revenues are deposited into the Capital Projects Fund and transferred into the Debt Service Revenue Bonds Fund in an amount sufficient to provide for the annual repayment of all obligations and required reserves associated with those revenue bonds issued pursuant to the provisions of NRS 387.325.

Should the hotel room and real property transfer tax revenues be insufficient, the full faith and credit of the District is pledged for the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District’s estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based upon existing and proposed debt issues.

**Capital Projects Funds**—The District maintains three major governmental and two non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

**Bond Fund** - This fund is the major governmental fund used to account for the costs of capital construction and improvements financed from bond proceeds including, but not limited to, capital outlays as permitted under Nevada Revised Statutes, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent the net proceeds from sales of general obligation or special obligation bonds issued pursuant to Nevada law. All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of the assigned balance of the Fund is determined by the Board.

**Building and Sites Fund** - This fund is used to account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites, as specified in NRS 387.335 or successor statutes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Sources of revenue in the Fund are receipts from the rental and sales of District property. All assets of the Fund are to be applied exclusively toward the purposes for which funding was received. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of the assigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Governmental Services Tax Fund** - This fund is used to account for the costs of capital projects funded from Governmental Services Taxes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.



Resources in the Fund represent proceeds from the capital improvement portion of the Governmental Services Tax, bonds, or other obligations issued utilizing the tax proceeds as security.

All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund are to be retained and not transferred or otherwise applied toward any purpose except that permitted by statute.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of assigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



**Interim Capital Improvement Fund** - This fund is used to account for the costs of capital projects from proceeds of Qualified School Construction Bonds (QSCB) authorized under the American Recovery and Reconstruction Act (ARRA). These projects consist of acquiring, constructing, rehabilitating, and repairing specific school facilities and equipment that would not have otherwise occurred due to a lack of sufficient resources currently available within the Bond Fund.

All assets of the Fund shall be applied exclusively toward the purposes for which funding was generated.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of the assigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Proprietary Funds** - The District operates three proprietary funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

**Enterprise Fund—The District maintains one Enterprise Fund.**

**Food Services Fund**—The Food Services Fund is a non-major enterprise fund used to account for the costs and operations of food services including, but not limited to, salaries and benefits, food purchases, supplies and materials, professional and technical services, utilities, building space, equipment and renovations, depreciation, and other costs associated with program operations.

Resources of the Fund include, but are not limited to, charges to students and other consumers for meals and food services, interest earnings, proceeds of obligations, federal subsidies, and donated commodities received by the program, and with reimbursements associated with providing food to populations as approved under federal guidelines or by Board action.

All assets of the Fund are to be applied exclusively toward the purposes for which funds and assets are generated. It is the intent of the Board that the Fund is to be operated such that all eligible costs associated with operating the program are borne exclusively by user charges, federal funding, and reimbursements to the program. No funds are to be transferred from other District funds to support the Fund unless approved by the voters as a component of a bond or capital projects tax ballot question.



The budget shall be established each year using projections of resources and expenditures that will create an ending cash and cash equivalents balance equal to the amount of three largest months' operating costs for the ensuing fiscal year plus any additional amounts deemed part of a Board-approved plan for capital acquisition or improvement. If the cash and cash equivalents balance exceeds this amount, the rates charged for meals and food services may, if necessary, be adjusted in the ensuing fiscal year to enable a planned reduction of the balance to the desired level.

Should the year-end cash and cash equivalents balance in the Fund be less than the required amount of three largest months' operating costs for the ensuing fiscal year (plus any additional amounts justified by a plan for capital acquisition or improvement approved by the Board), the rates charged for meals and food

services are to be adjusted in the ensuing fiscal year to raise the cash and cash equivalents balance equal to the amount of three largest months' operating costs for that fiscal year plus any amount which is part of a Board-approved plan for capital acquisition or improvement.

The Board deems that an amount equal to three largest months' operating costs (plus any Board-approved capital outlay) is reasonable and necessary to meet the objectives of the Fund. Its operations are intended to be wholly self-supporting, and therefore, must have sufficient reserves to meet fluctuations in program revenues and food prices as well as pay for necessary capital improvements.

**Internal Service Funds—The District maintains two separate Internal Service Funds.**

**Graphic Arts Production Fund** - This fund is used to account for the costs and operations of graphic arts production including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, depreciation, and other purchases associated with productions.

Resources of the Fund include, but are not limited to, user charges to schools and departments of the District in addition to reimbursements and transfers associated with graphic arts productions. It is intended by the Board that the Fund must be operated such that all costs associated with the program are borne exclusively by user charges to schools and departments of the District and by other reimbursements received for services. Any transfers of funds for capital needs to the Fund will be approved by the Board.



All assets in the Fund are to be applied exclusively for the purposes for which funds were generated. The budget is to be established using projections of resources and expenditures of charges to schools and departments that will maintain an ending retained earnings balance equal to the amount of two months' operating costs for the ensuing year. Additional balances beyond two months' operating costs may be retained only pursuant to a Board-approved plan for acquisition of capital to be used in graphic arts operations.

Should the year-end net assets balance exceed or be less than two months' operating costs for the ensuing fiscal year (plus planned accumulations for capital acquisition), the rates charged, assessments, or transfers established for the Fund shall be adjusted in the ensuing fiscal year to meet the stated objective. The budgets for the District's other funds shall be adjusted accordingly to fund such changes to rates, assessments, or transfers.

The Board deems that a net assets balance equal to two months' operating costs (plus planned accumulations for capital acquisition) is reasonable and necessary to carry out the purposes of the Fund.

**Insurance and Risk Management Fund** - This fund is used to account for the costs and operations of insurance and risk management including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, payment of premiums, establishment and operation of self-insurance reserves, equipment and renovations, depreciation, and other costs associated with program operations.

Resources in the Fund are generated from assessments to other District funds, investment earnings, transfers, and reimbursements. Assessments to other funds are proportionately allocated among the various funds operated by the District.

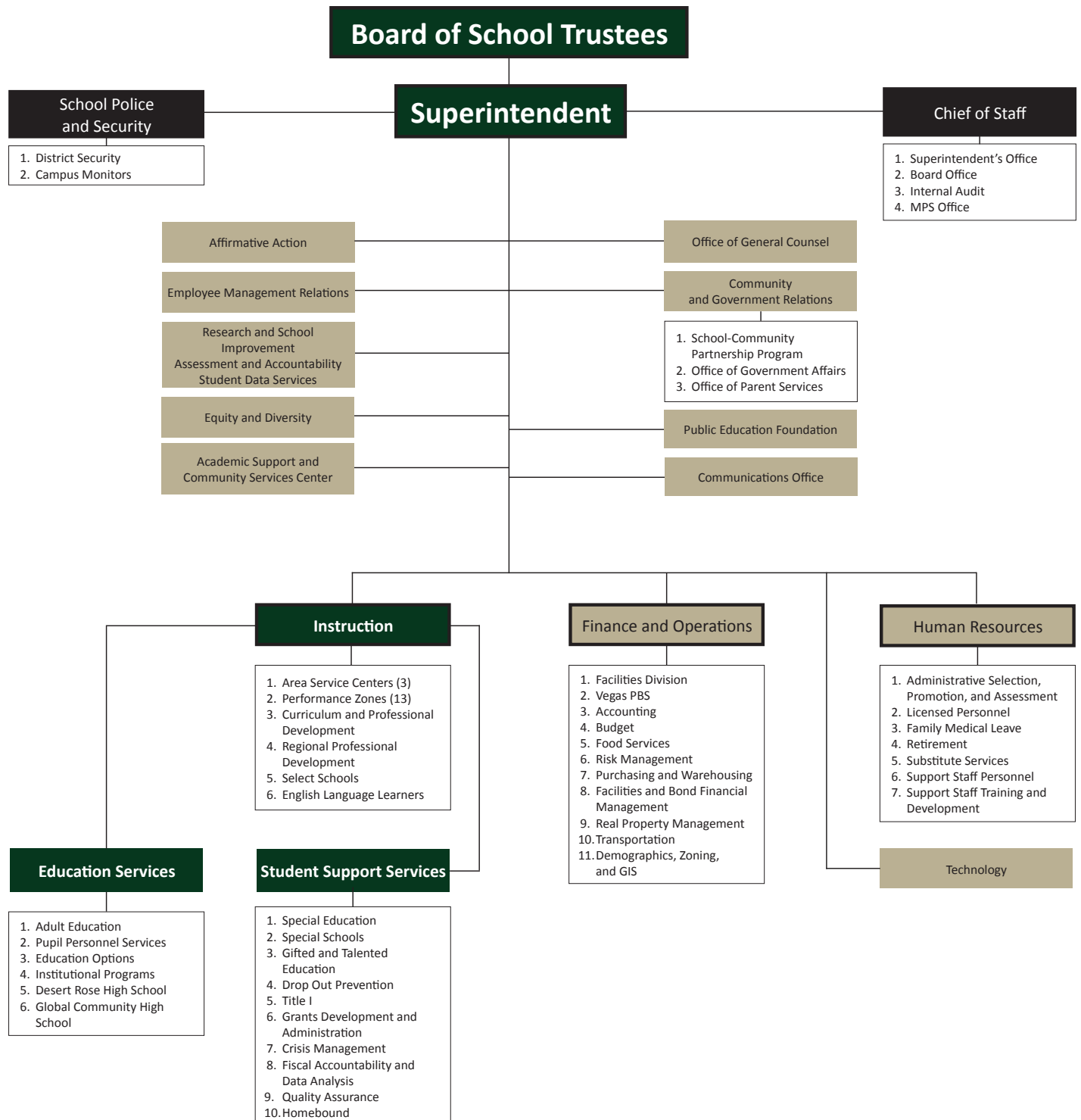
All assets of the Fund are to be applied exclusively toward the purposes for which the funds have been generated. The budget shall be established each year using projections that involve the establishment of rates to be charged and assessments to other funds, expenditures, and liability reserves in order that the ending retained earnings balance equals one-fourth of the ensuing year's estimated losses based on an independent actuarial study that is conducted annually, utilizing an actuarial confidence level of not less than 50%.

When the net assets balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the District's other funds are also established accordingly to accommodate such rates, assessments, or transfers.

It is deemed by the Board that a net assets balance of one-fourth of the ensuing year's anticipated losses (based upon the annual actuarial study at a confidence level of not less than 50%) is reasonable and necessary to carry out the purposes of the Fund.

# Clark County School District

## Organization Structure





## Policy Governance - Global Mission

The Board follows a model of governing called Policy Governance. This method allows the Board to set the vision for public education in the District and to develop policies that direct this vision, and it includes rigorous monitoring to ensure accountability.

The Board's mission statement defines the overall vision and directs the superintendent to ensure that: "All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy."

To achieve this vision, the Board sets specific goals. These goals, also called "Ends," define expectations for students. The "Ends" define the desired outcomes or results.

- I. Students meet State and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).

The core curriculum is the highest priority:

### Language Arts:

1. Foreign Language
2. Oral and Written Communication
3. Proficiency in English
4. Reading Fluency and Comprehension

### Mathematics:

1. Algebra and Functions
2. Data Analysis, Statistics and Probability
3. Measurement and Geometry
4. Numbers and Number Sense

### Science:

1. Earth and Space Science
2. Life Science
3. Nature of Science
4. Physical Science

### Social Studies:

1. Civics
2. Economics
3. Geography
4. History



- II. Students meet state and District guidelines in the following areas:

#### A. Arts:

1. Music
2. Theater
3. Visual Arts

#### B. Career and

Technical Education

#### C. Physical Education and Lifelong Wellness:

1. Dance
2. Fitness

- III. Students demonstrate personal and workplace skills which are integrated throughout the curriculum and include:

#### A. Creativity and Innovation

#### B. Critical Thinking

#### C. Goal Setting

#### D. Initiative

#### E. Interpersonal Skills

#### F. Leadership

#### G. Organization

#### H. Personal Finances

#### I. Problem Solving

#### J. Team Building & Collaboration

#### K. Technology

- IV. Students demonstrate positive character skills which are integrated throughout the curriculum and include:

#### A. Citizenship

#### B. Courtesy and Respect

#### C. Good Sportsmanship

#### D. Honesty and Trustworthiness

#### E. Kindness and Caring

#### F. Responsibility



## Goals and Objectives

The Board of School Trustees' Global Governance Commitment states, —The purpose of the Board, on behalf of the people of Clark County, is to ensure that the District achieves appropriate results for students (Ends – desired outcomes or results) —at a cost comparable to like school districts and avoids unacceptable actions and situations (Executive Limitations – unacceptable procedures and behaviors in executing the means or the day-to-day practices, activities, and programs undertaken to achieve the Ends). The Board is charged with monitoring the Superintendent's performance in direct relation to the Ends and Executive Limitations as identified in Governance Policy 3: Board Responsibilities. This monitoring is further delineated in B/SL-5: Monitoring Superintendent Performance (Board and Superintendent Linkage).

In order to effectively move the District to achieve the desired results or Ends, all within the system must be well versed not only on the desired outcomes but, as importantly, on the indicators or data-driven results that identify progress towards reaching stated Ends. The Quality Assurance Framework (QAF) has been developed for the sole purpose of ensuring that a common vision is shared by all as to the discrete indicators that directly align to the Ends associated with academic achievement (E-2: Academic Achievement). The QAF is focused on E-2, defined by indicators and targeted at the school, zone, and District levels. The QAF provides each school with its own data targeting the desired outcomes as reflected in E-2: Academic Achievement. Subsequently, each zone is presented with its own data targeting the desired outcomes as reflected in E-2: Academic Achievement. The Quality Assurance Framework becomes the means by which growth towards desired outcomes targeting the academic achievement of Clark County School District's students is reflected.

Indicators contained in the QAF are subject to ongoing review and evaluation. As an example, notations have been made with the addition of targets (i.e., biology course and health course pass rates, math common semester exams, core math course grade



distributions, and specific districtwide survey results). Also added was a column indicating District standards. This column allows schools that consistently meet adequate levels of attainment to receive credit for their accomplishments even if gains are not made (i.e., in the past, a school that had 99% attendance one year and 98.6% the next would have been designated with a "red" arrow).

For the 2010 Monitoring Report, 66.5% of the indicators in the QAF showed improvement or remained constant. Further breakdown evidences the following: 40.4% of the indicators reflect growth by meeting or exceeding the identified target ranges for improvement, 26.1% of the indicators evidenced growth less than the identified targets or remained constant, and 33.5% of the indicators declined.

To summarize, all levels in a school district system (classroom level, school level, zone level, and District level) must be able to identify the desired outcomes for students along with the data or indicators that demonstrate progress towards these outcomes.

The Quality Assurance Framework presents both the goals and accompanying indicators providing us with a comprehensive profile of each school, zone, and the District as a whole as we look to fulfill the Ends.






### E-2 Academic Achievement - Quality Assurance Framework, Monitoring Report Adopted December 9, 2010:

*All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.*








Goal/Objective	Results			Targets			Status	Quality Assurance
	2007-08	2008-09	2009-10	adequate growth	moderate growth	superior growth		
Middle School								
Decrease the percent of middle level students retained in grade eight (8) by 0.3, 0.6, or 0.9 percentage points by 2012.	3.4%	1.4%	1.2%	1.3%	1.2%	1.1%		<ul style="list-style-type: none"><li>•Area/Division Maintenance of Effort (MOE) Menu Options</li><li>•Attendance Incentive Prog.</li><li>•Focus on Standards Model</li><li>•Graduation Advocate Program</li><li>•Individual Academic Plans</li><li>•Online Course Retrieval</li><li>•On-Track Database</li><li>•School Tutorials</li><li>•Site-Based Mentoring and Coaching</li><li>•Summer School</li></ul>








## Academic Achievement - Quality Assurance Framework, Continued

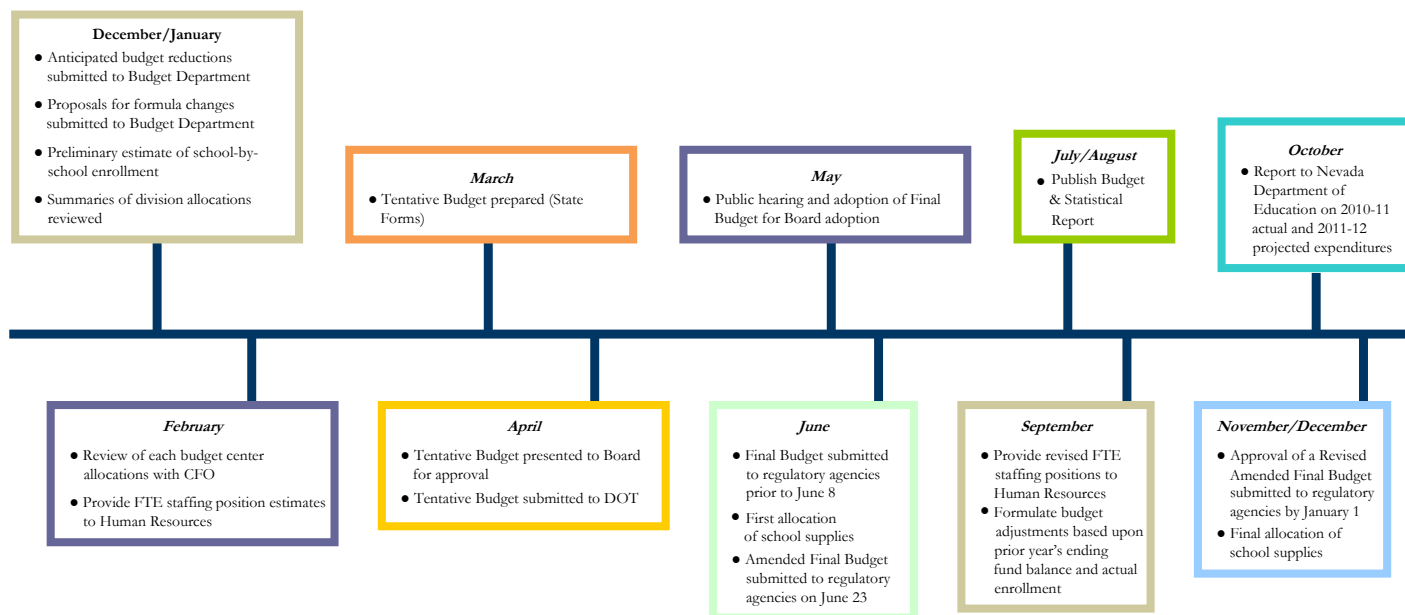
Goal/Objective	Results			Targets			Status	Quality Assurance
	2007-08	2008-09	2009-10	adequate growth	moderate growth	superior growth		
High School								
Graduation Rate: Increase the Graduation Rate by 3, 6, or 9 percentage points by 2012. (as reported in 2013)	65.1%	68%	N/A	69%	70%	71%		<ul style="list-style-type: none"><li>•21st Century Course of Study</li><li>•AVID (9 Schools)</li><li>•Career &amp; Technical Education</li><li>•College Ed (7th Grade)</li><li>•College Readiness Education Workshop</li><li>•College Recruiting Kiosks</li><li>•Counselor Connection Grant</li><li>•Credit Retrieval Opportunities</li><li>•Dropout Prevention ARRA Grant</li><li>•Drop Out Student Phone Survey</li><li>•Dual Credit Program</li><li>•Equity &amp; Diversity Surveys, Classroom Observations, and Professional Development</li><li>•Freshman Academies/Smaller Learning Communities</li><li>•GEAR UP Program</li><li>•GotoCollegeNV.org</li><li>•HSPE Tutoring</li><li>•Indian Education College Tours</li><li>•Individual Academic Plans</li><li>•Nevada Career Information System</li><li>•Online Course Retrieval</li><li>•Portfolio of Schools</li><li>•Proficiency Tutoring</li><li>•Summer School</li><li>•Superintendent’s Initiative “Keep Your Eye on the CAP”</li><li>•Truancy Diversion Program</li></ul>
Dropout Rate: Decrease the dropout rate by 1.5, 2, or 3 percentage points by 2008. (as reported in 2009)	5.8%	4.6%	N/A	4.1%	3.9%	3.6%		
Increase the number of high school students participating and receiving a passing grade in dual credit courses by 3, 6, or 9 percentage points by 2012.	NA	439	740	747	755	762		<ul style="list-style-type: none"><li>•Dual Credit Program</li><li>•NSHE Collaboration</li></ul>
Reduce the percent of 2nd year high school students that are credit deficient by 3, 6, or 9 percentage points by 2012.	31.1%	25.7%	27.2%	24.7%	23.7%	22.7%		<ul style="list-style-type: none"><li>•Advanced Academics Credit Retrieval</li><li>•Credit Retrieval Opportunities</li><li>•Individual Academic Plan</li><li>•Online Course Retrieval</li><li>•Transitional Planning Guide</li></ul>
Non-Return Students: Reduce the percentage of non-return students by 3, 6, or 9 percentage points by 2012.	53.5%	58.9%	NA	46.8%	45.8%	44.8%		<ul style="list-style-type: none"><li>•Counselor Connection Grant – Drop Out Student Phone Survey</li><li>•Graduation Advocate Program</li><li>•On-Track Database</li><li>•Site-Based Initiatives/Actions</li><li>•Vertical Articulation</li></ul>

## Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results			Targets			Status	Quality Assurance
	2007-08	2008-09	2009-10	adequate growth	moderate growth	superior growth		
AYP								
District Elementary School AYP: Increase the percentage of district elementary schools making AYP by 3, 6, or 9 percentage points by 2012.	49%	55.8% *change in target	38.4% *change in tests	64%	65%	66%		<ul style="list-style-type: none"><li>•Area/Division Proficiency Tutoring Funding</li><li>•Backwards Assessment Model (BAM), Structured Teacher Planning Time (STPT), and Professional Learning Communities (PLC)</li><li>•Data Driven Decision-Making</li><li>•Dual Language, Content Based Instruction, Language Acquisition Summer Program</li><li>•Graduation Advocate Program</li><li>•HSPE Tutoring</li><li>•Inclusive Practices</li><li>•Language Acquisition Models Maintenance of Effort (MOE) Menu Options</li><li>•Response to Instruction (RTI)</li><li>•School/Area Improvement Process (SIP)</li><li>•Summer School Tuition Assistance</li><li>•Super Tutor Math</li><li>•Title I – Supplemental Educational Services (SES)Title I and Title I ARRA Funds</li><li>•Tutoring for Proficiency</li><li>•Vertical Articulation</li></ul>
District Middle School AYP: Increase the percentage of district middle schools making AYP by 3, 6, or 9 percentage points by 2012.	51.3%	46.2% *change in target	29.9% *change in tests	47.2%	48.2%	49.2%		
District High School AYP: Increase the percentage of district high schools making AYP by 3, 6, or 9 percentage points by 2012.	66.7%	50% *change in target	63.4% *change in tests	51.8%	52.8%	53.8%		
Attendance								
Increase the average daily attendance by .03, .06, or .09 percentage points by 2012.	94.2%	94.5%	94.5%	94.8%	95.2%	95.8%		<ul style="list-style-type: none"><li>•Attendance Incentive Programs (Site Based)</li><li>•Community Partnerships</li><li>•Feeder School Articulation Activities</li><li>•Graduation Advocate Programs (MS/HS)</li><li>•Homeless High School Resource Centers</li><li>•On-Track Database</li><li>•Parent Link</li><li>•Social Work Services</li><li>•Student Success Advocates</li><li>•Support for Title I Schools to Monitor Attendance</li><li>•Title I Homeless Outreach Program for Education (HOPE)</li><li>•Truancy Diversion Court Program</li></ul>
Increase the elementary average daily attendance by .03, .06, or .09 percentage points by 2012.	95%	95.7%	95.3%	96%	96.3%	96.7%		
Increase the middle school average daily attendance by .03, .06, or .09 percentage points by 2012.	93.7%	94.9%	94.7%	95.2%	95.6%	95.9%		
Increase the high school average daily attendance by .03, .06, or .09 percentage points by 2012.	90.9%	92.4%	92.9%	92.7%	93.1%	93.4%		

Scholarships							
Scholarships: Increase the amount of scholarship awards to students attending post-secondary institution by 3%, 6%, or 9% by 2012.	\$142,390,722	\$154,494,121	\$188,708,968	\$156,039,062	\$157,584,003	\$159,128,947	 <ul style="list-style-type: none"> <li>•College Board Plan of Action</li> <li>•College Counselor Professional Development</li> <li>•College Readiness Educational Workshops (CREW)</li> <li>•Counselor Connection with Community</li> <li>•GEAR UP Program</li> <li>•Indian Education Scholarship Assistance</li> <li>•PSAT for All Sophomores</li> <li>•Site-Based Scholarship Nights</li> <li>•Superintendent's Initiative "Keep Your Eye on the CAP"</li> <li>•Title I HOPE Scholarship</li> </ul>
National Merit: Increase the number of National Merit Semifinalists by 3, 6, or 9 students by 2012.	34	34	40	40	41	42	 <ul style="list-style-type: none"> <li>•21st Century Course of Study (HS)</li> <li>•Annual Guaranteed Levels of Service (AGLS) - Counselors</li> <li>•GEAR UP Program</li> <li>•Transitional Planning Guide</li> </ul>
Millennium Scholarship: Increase the percentage of Millennium Scholarship recipients by 3, 6, or 9 percentage points by 2012.	45%	39.8%	37.4%	47%	48%	49%	
Post Secondary							
Post Secondary: Increase the percentage of students reporting their intention to attend a two or four year post-secondary institution by 3, 6, or 9 percentage points by 2012.	73%	70.8%	68.7%	74%	75%	76%	 <ul style="list-style-type: none"> <li>•21st Century Course of Study (HS)</li> <li>•Annual Guaranteed Levels of Service (AGLS) - Counselors</li> <li>•Career Centers</li> <li>•Career &amp; Technical Education</li> <li>•College Board Plan of Action</li> <li>•College Readiness Educational Workshops (CREW)</li> <li>•Community-Based Instruction for Students with Disabilities</li> <li>•Community Partnerships</li> <li>•Industry Certification</li> <li>•Internship</li> <li>•Paybac</li> <li>•Dual Credit Opportunities</li> <li>•Individual Academic Plans</li> <li>•New College Counselor PD</li> <li>•Opportunity Village Job Discovery Program</li> <li>•Post-Secondary Transition Services for Students with Disabilities</li> <li>•PSAT for All Sophomores</li> </ul>
Post Secondary: Increase the percentage of students reporting their intention to enter the workforce by 3, 6, or 9 percentage points by 2012.	17.8%	21.4%	19.3%	22.4%	23.4%	24.4%	
Source: CCSD Assessment and Testing							

## Budget Development Timeline



## Budget Development Process

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

Development of a budget in which all budget items are fully substantiated involves a series of steps as outlined in the Board-approved budget calendar that follows. The major steps in the development of the budget are summarized briefly below.

- Establishment of the instructional programs to be offered during the 2011-12 year, including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2011 for the 2011-12 budget year. These formulas indicate the personnel and supplies required to carry out the educational program as approved by the Board.

- The Budget Department then proceeded with the preparation of the tentative budget, which was presented to the Board for approval on April 6, 2011. The tentative budget was filed with the Nevada Departments of Education and Taxation and also with the Clark County auditor by April 15, as required by Nevada Revised Statutes (NRS).
- As required by NRS 354.596, a public hearing on the budget was held on the third Wednesday of May (May 18, 2011). The notice of public hearing was published in the legal section of a local newspaper on May 10, 2011, and advised the general public of the time that they could address the Board regarding the budget.
- Additionally, NRS 354.598 requires that adoption of the final budget be accomplished on or before June 8, 2010. It is then filed with the Nevada Department of Education, the Clark County Auditor, and the Nevada Department of Taxation.
- An amendment to the final budget was approved on June 23, 2011 based upon final K-12 funding legislation adopted by the State Legislature on June 6, 2011.

After the Board approved the Amended Final Budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.

## Budget Administration - Schools

Based on the budget formulas approved by the Board, the Budget Department determines the appropriations for the following expense objects:

- Athletic Supplies-Boys
- Athletic Supplies-Girls
- Audio-Visual Supplies
- Computer Supplies
- Custodial Supplies
- Equipment (New/Replacement)
- Field Trips
- Instructional Supplies
- Instructional Supplies-Special Ed.
- Library Computer Supplies
- Library Books & Magazines
- Library Supplies-Other
- Library Technical Services
- Maintenance and Repair
- Medical Supplies
- Other Activity Expenses
- Postage
- Printing Services
- Technical Services
- Textbooks

An initial allocation of 75% of the estimated total appropriation for each of the above, apportioned to each school, will be developed by the end of June preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment.

The Budget Department will notify the principals of their schools' total appropriations and will place the 75% allocation into each school's budget. The following allotments are recommended to be spent at the minimum percentage levels shown for each expense object:

GL Accounts	Funct. Area	Description	Perc.
5641000000	F01001000	Textbooks	75%
5642000000	F01002220	Library Books	75%
5510000000	F01001000	Field Trips	75%
5610000000	F01002220	Library Supplies	50%
5610000000	F01001000	Instructional Supplies	50%
5610000000	F02501000	Special Ed. Instr. Supplies	100%
5681000000	F01001000	Instructional Equipment	50%
5610000000	F09201000	Athletic—Boys' Supplies	75%
5610000000	F09201000	Athletic—Girls' Supplies	75%
5610000000	F01002190	Other Activity Supplies	75%
5610000000	F01002130	Medical Supplies	50%

The second allocation will be made to each school by the end of October. This remaining allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

In addition to the regular allotments, elementary schools that experience growth of 10 students or more between the official count date and December 31 shall receive the following allotments for instructional supplies:

New Schools	\$ 136 per student
Established Schools	\$ 59 per student

At the end of the fiscal year, the net ending balance of non-categorical in the projects of the General Fund and staff development, and Special Education Fund as shown on the school's budget inquiry, will determine the amount of carryover to be allowed to the school. The carryover will be included in the second allocation in addition to the next year's formula appropriations and will be allocated to the school's instructional supply line item. This carryover is not allowed to exceed the following amounts:

Elementary Schools	\$ 5,000 per school
Middle Schools	\$ 6,500 per school
Senior High Schools	\$ 10,000 per school

In addition, senior high schools may retain gate receipts to the extent of 50% of the money received for admission to athletic events. Of this, 70% is allocated to student activities and 30% is allocated to athletic expenses. Unused gate receipts are carried over at 100% and are added to the next year's gate receipt funds.





## Nevada Revised Statutes - Budget Requirement Summary

The Nevada Revised Statutes (NRS) require that school districts legally adopt budgets for all funds. The budgets are filed as a matter of public record with the Clark County auditor and the State Departments of Taxation and Education. District staff uses the following procedures to establish, modify, and control the budgetary data reflected in the financial statements.

1. The statutes provide for the following timetable used in the adoption of budgets for the following fiscal year:
  - Prior to April 15, the Superintendent of Schools submits to the Board of School Trustees a tentative budget. If, in any year, the State Legislature creates unanticipated changes impacting District revenues or expenditures (after adoption of the amended final budget), or if considered necessary by the Board, an augmented budget may be filed at any time by a majority vote of the Board. After public notice has been filed, the Board may augment the appropriation at any time by a majority vote of the Board.
  - The tentative budget includes proposed expenditures and the means of financing them.
  - Before the third Wednesday in May, a minimum of seven days' notice of public hearing on the final budget is to be published in a local newspaper.
  - Prior to June 8, a final budget is adopted by the Board of School Trustees.
  - On or before January 1, an amended final budget, reflecting any adjustments necessary as a result of the completed count of students, is adopted by the Board of School Trustees.
2. Appropriations may be transferred within or among any functions or programs within a fund without an increase in total appropriations. If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate division head. Transfers between programs or function classifications can be made as necessary.
3. Statutory regulations require budget control to be exercised at the function level within the General Fund and at the fund level for Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency funds.
4. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Execution of new capital leases are not budgeted as current year expenditures.





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# Financial Section

## District Funds - Summary

The presentation of all District funds gives a unique perspective into the cumulative financial position of the school district. The All District Funds - Final Budget Summary illustrates the District-wide budgeted revenues, appropriations, and changes in fund balance for the fiscal year 2011-12. Barring restricted components of the ending fund balance, the District's budgeted change in fund balance for all funds represents a 42.7% decrease due to necessary draw downs of fund balance designations in the General Operating, Debt Service, and Capital Projects Funds. The percentage decrease illustration details the change from estimated ending fund balances for 2010-11 and budgeted ending fund balances for fiscal 2011-12.



## All District Funds - Amended Final Budget Summary

### Statement of Revenues, Expenditures, and Changes in Fund Balance

#### Fiscal Year 2011-12

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total All Funds
<b>Revenues:</b>						
Local sources	\$1,219,400,000	\$ 11,915,000	\$ 321,660,000	\$ 96,655,000	\$ 38,180,000	\$1,688,810,000
State sources	729,950,000	159,915,000	-	-	450,000	890,315,000
Federal sources	300,000	181,250,000	-	-	68,000,000	249,550,000
<b>Total revenues</b>	<b>1,949,650,000</b>	<b>353,080,000</b>	<b>321,660,000</b>	<b>96,655,000</b>	<b>107,630,000</b>	<b>2,828,675,000</b>
<b>Expenditures:</b>						
Salaries	1,294,643,109	183,586,500	-	13,330,000	28,055,000	1,519,644,609
Employee fringe benefits	494,321,585	65,920,500	-	4,235,500	11,090,000	575,567,585
Purchased services	82,490,416	39,206,500	-	293,009,500	8,300,000	423,006,416
Supplies	123,467,729	31,600,500	-	16,535,000	44,300,000	215,903,229
Property and equipment	6,827,750	6,325,000	-	25,500,000	2,125,000	40,777,750
Other expenditures	5,044,411	6,216,000	-	270,000	15,230,000	26,760,411
Depreciation	-	-	-	-	1,465,000	1,465,000
Debt service	-	-	497,615,000	-	-	497,615,000
<b>Total expenditures</b>	<b>2,006,795,000</b>	<b>332,855,000</b>	<b>497,615,000</b>	<b>352,880,000</b>	<b>110,595,000</b>	<b>3,300,740,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(57,145,000)</b>	<b>20,225,000</b>	<b>(175,955,000)</b>	<b>(256,225,000)</b>	<b>(2,965,000)</b>	<b>(472,065,000)</b>
<b>Other financial sources (uses):</b>						
Proceeds from insurance	200,000	-	-	-	-	200,000
Proceeds of refunding bonds	-	-	1,665,385,000	-	-	1,665,385,000
Payment to escrow agent	-	-	(1,664,635,000)	-	-	(1,664,635,000)
Transfers from other funds	43,700,000	-	92,555,000	900,000	750,000	137,905,000
Transfer to other funds	-	(24,600,000)	-	(112,555,000)	-	(137,155,000)
<b>Total other financial sources (uses)</b>	<b>43,900,000</b>	<b>(24,600,000)</b>	<b>93,305,000</b>	<b>(111,655,000)</b>	<b>750,000</b>	<b>1,700,000</b>
<b>Fund balances, July 1</b>	<b>83,245,000</b>	<b>8,440,208</b>	<b>355,317,977</b>	<b>587,702,470</b>	<b>67,253,844</b>	<b>1,101,959,499</b>
<b>Fund balances, June 30</b>	<b>\$ 70,000,000</b>	<b>\$ 4,065,208</b>	<b>\$ 272,667,977</b>	<b>\$ 219,822,470</b>	<b>\$ 65,038,844</b>	<b>\$ 631,594,499</b>
<b>Percent increase (decrease)</b>	<b>(15.9)%</b>	<b>(51.8)%</b>	<b>(23.3)%</b>	<b>(62.6)%</b>	<b>(3.3)%</b>	<b>(42.7)%</b>

(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.

Source: CCSD Budget Department

## All District Funds - Amended Final Budget Analysis

### For Fiscal Years 2009-10 Through 2011-12

Description	FY 2009-10 Actual	FY 2010-11 Estimated Actual	FY 2011-12 Amended Final Budget	FY 2010-11 vs. FY 2011-12 \$ Change	% Change
<b>Revenues:</b>					
Local sources	\$1,930,868,497	\$1,703,089,942	\$1,688,810,000	\$ (14,279,942)	(0.8)%
State sources	845,870,754	871,650,000	890,315,000	18,665,000	2.1 %
Federal sources	248,972,593	366,210,000	249,550,000	(116,660,000)	(31.9)%
<b>Total revenues</b>	<b>3,025,711,844</b>	<b>2,940,949,942</b>	<b>2,828,675,000</b>	<b>(112,274,942)</b>	<b>(3.8)%</b>
<b>Expenditures:</b>					
Salaries	1,571,471,169	1,606,974,000	1,519,644,609	(87,329,391)	(5.4)%
Employee fringe benefits	565,220,355	585,372,000	575,567,585	(9,804,415)	(1.7)%
Purchased services	317,955,786	263,360,000	423,006,416	159,646,416	60.6 %
Supplies	261,592,158	288,179,500	215,903,229	(72,276,271)	(25.1)%
Property & equipment	31,662,169	28,465,178	40,777,750	12,312,572	43.3 %
Other expenditures	35,063,654	26,221,500	26,760,411	538,911	2.1 %
Depreciation	1,920,577	2,010,000	1,465,000	(545,000)	(27.1)%
Debt service	783,748,570	563,635,000	497,615,000	(66,020,000)	(11.7)%
<b>Total expenditures</b>	<b>3,568,634,438</b>	<b>3,364,217,178</b>	<b>3,300,740,000</b>	<b>(63,477,178)</b>	<b>(1.9)%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(542,922,594)</b>	<b>(423,267,236)</b>	<b>(472,065,000)</b>	<b>(48,797,764)</b>	<b>(11.5)%</b>
<b>Other financing sources (uses):</b>					
Proceeds from insurance	143,746	200,000	200,000	-	0.0 %
Sale of bonds	-	110,245,000	-	(110,245,000)	(100.0)%
Proceeds of refunding bonds	-	109,015,000	1,665,385,000	1,556,370,000	100.0 %
Payment to escrow agent	-	(108,695,000)	(1,664,635,000)	(1,555,940,000)	(100.0)%
Transfers from other funds	271,146,596	193,399,542	137,905,000	(55,494,542)	(28.7)%
Transfers to other funds	(269,283,472)	(192,399,542)	(137,155,000)	55,244,542	28.7 %
<b>Total other financing sources</b>	<b>2,006,870</b>	<b>111,765,000</b>	<b>1,700,000</b>	<b>(110,065,000)</b>	<b>(98.5)%</b>
<b>Fund balances - July 1</b>	<b>1,954,377,459</b>	<b>1,413,461,735</b>	<b>1,101,959,499</b>	<b>(540,915,724)</b>	<b>(38.3)%</b>
<b>Fund balances - June 30</b>	<b>\$1,413,461,735</b>	<b>\$1,101,959,499</b>	<b>\$ 631,594,499</b>	<b>\$ (699,778,488)</b>	<b>(63.5)%</b>
Source: CCSD Budget and Accounting Departments					

## District Funds - Ending Fund Balances

Measuring the fiscal solvency of a governmental entity can be performed using several methods. Analyzing the ending fund balance over multiple years produces a measurement that more likely reflects an entity's financial condition. Although scrutiny and the interpretation of financial condition may be construed differently for each user of the financial statement, financial condition is relative to local board policies, the economic vitality of the local taxpayer base, and crucial funding support from the Nevada Legislature. The District's Funds - Summary of Ending Fund Balances illustrates the District's reserves in conjunction with Board of Trustees policies over multiple fiscal years.

The District effectively employs a "balanced budget" methodology in preparing its annual budget. The District's definition of a "balanced budget" constitutes the measurement of total appropriations not exceeding total resources, including beginning fund balance. The result of that measurement must achieve a desired ending fund balance that satisfies Board policies and legal requirements.

The decline in the General Operating Fund balance of almost 16% follows a total liquidation of existing fund balance components for future revenue shortfalls along with substantial programmatic reductions to arrive at a "balanced budget" position.

During 2011-12, the District will experience continued volatility to its local and State revenue sources. For future years, it is essential that substantial restoration of previous State funding resources occur to avoid a further deterioration of the District's financial resources.

For the fiscal year 2012 Amended Final Budget, the General Operating Fund comprises 11.1% of the total ending fund balances. This represents a slight increase from the 10.3% of total fund balances reflected in the 2009-10 actual fund balance. Due to an active, essential capital improvement program, the Capital Projects Funds comprises almost 35% of the total ending fund balances.

As a result of the need for new facility construction, bonds previously issued have created a need for larger reserves in the Debt Service Fund, which totals 43.2% of all ending fund balances. As the graph reflects, facility construction and its related debt service represent a substantial portion of the District's ending fund. The reasons detailing the decreases in the ending fund balances of the General Operating Fund and the Special Revenue Funds are described in the General Operating Fund and the Federal Projects Funds sections.

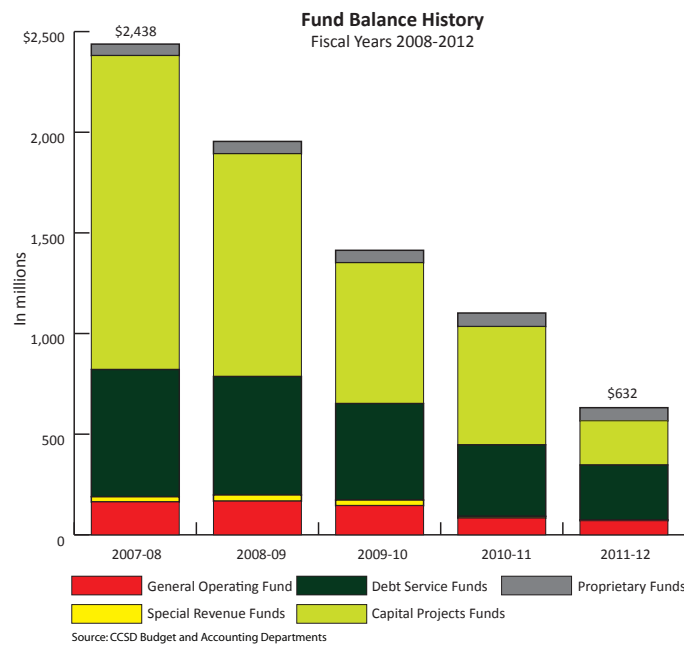
## All District Funds - Summary of Fund Balances

For Fiscal Years 2007-08 Through 2011-12

Funds	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Amended Final Budget 2011-12	2010-11 vs. 2011-12 Variance Amount	Percent
General Operating Fund	\$ 163,474,529	\$ 167,310,793	\$ 145,055,694	\$ 83,245,000	\$ 70,000,000	\$ (13,245,000)	(15.9)%
Special Revenue Funds	25,729,730	30,848,984	27,814,750	8,440,208	4,065,208	(4,375,000)	(51.8)%
Debt Service Funds	632,042,651	588,448,396	479,362,977	355,317,977	272,667,977	(82,650,000)	(23.3)%
Capital Projects Funds	1,559,599,235	1,106,619,657	699,609,470	587,702,470	219,822,470	(367,880,000)	(62.6)%
Proprietary Funds <sup>1</sup>	57,059,880	61,149,629	61,618,844	67,253,844	65,038,844	(2,215,000)	(3.3)%
<b>Total</b>	<b>\$2,437,906,025</b>	<b>\$1,954,377,459</b>	<b>\$1,413,461,735</b>	<b>\$1,101,959,499</b>	<b>\$631,594,499</b>	<b>\$(470,365,000)</b>	<b>(42.7)%</b>

(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net assets.

Source: CCSD Budget and Accounting Departments



As a result of the need for new facility construction, bonds previously issued have created a need for larger reserves in the Debt Service Fund, which totals 43.2% of all ending fund balances. As the graph reflects, facility construction and its related debt service represent the majority of the District's ending fund balances. The reasons detailing the decreases in the ending fund balances of the General Operating Fund and the Special Revenue Funds are described in the General Operating Fund, the Federal Projects Funds, and the Other Special Revenues Funds sections.

## All District Funds - Summary of Revenues

For Fiscal Years 2007-08 Through 2011-12

Funds	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Amended Final Budget 2011-12	2010-11 vs. 2011-12 Variance Amount	Percent
General Operating Fund	\$1,983,596,379	\$2,040,231,632	\$2,021,008,006	\$1,915,239,942	\$1,949,650,000	\$34,410,058	1.8 %
Special Revenue Funds	343,559,969	338,003,910	356,225,260	477,015,000	353,080,000	(123,935,000)	(26.0)%
Debt Service Funds	446,529,758	469,429,783	445,377,759	344,795,000	321,660,000	(23,135,000)	(6.7)%
Capital Projects Funds	180,452,113	151,382,090	101,848,721	97,890,000	96,655,000	(1,235,000)	(1.3)%
Proprietary Funds	110,251,795	108,110,993	101,252,098	106,010,000	107,630,000	1,620,000	1.5 %
<b>Total</b>	<b>\$3,064,390,014</b>	<b>\$3,107,158,408</b>	<b>\$3,025,711,844</b>	<b>\$2,940,949,942</b>	<b>\$2,828,675,000</b>	<b>\$(112,274,942)</b>	<b>(3.8)%</b>

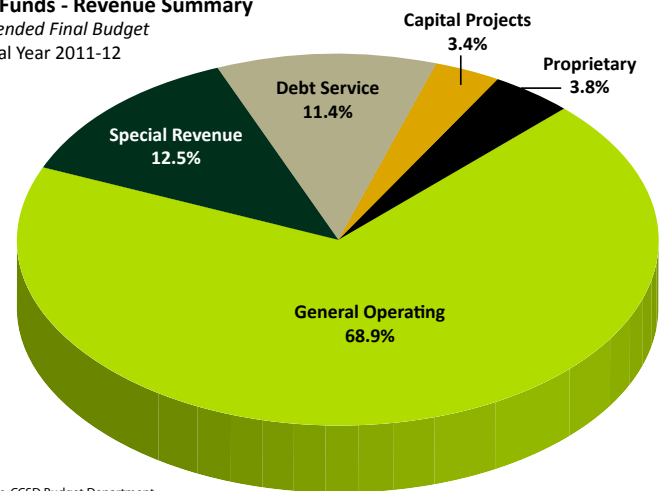
Source: CCSD Budget and Accounting Departments

## District Funds - Projected Revenues Summary

The District's sources of revenue for all funds originate from a wide range of categories. The District Funds - Summary of Revenues and Other Sources illustrates the five-year history of total revenues. This history shows a significant decline (26%) in Special Revenue Funds revenues following an anticipated reduction in available federal grants. The General Operating Fund revenue has decreased slightly by over 4% between fiscal years 2008-09 and 2011-12. Capital Projects and Debt Service Funds will experience declines in revenues at the local level as tax proceeds continue to respond negatively to the economic downturn. A slight decline in student population, accompanied by reductions in revenues of State and local sources, will decrease (3.8%) the District's "All Funds" total revenues to \$2.8 billion.

### All Funds - Revenue Summary

Amended Final Budget  
Fiscal Year 2011-12



Of the \$2.8 billion in anticipated revenues, the General Operating Fund will represent 68.9%, Special Revenues 12.5%, Debt Service 11.4%, Capital Projects 3.4%, and Proprietary Funds 3.8%. Total projected resources for the 2011-12 fiscal year for all funds will be almost \$5.6 billion with the inclusion of beginning fund balances and other financing sources.

Note: Please refer to the General Operating Fund and Other Governmental and Proprietary Funds sections for more detailed revenue descriptions and explanations.

## District Funds - Expenditures Summary

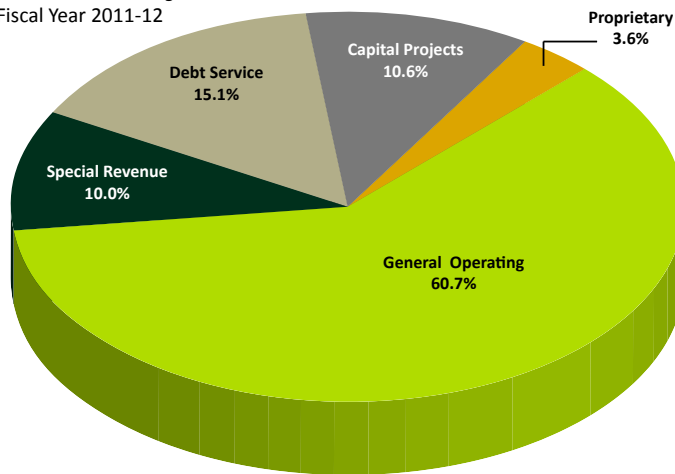
Through the District's budgeting cycle, cost centers engage in technical analysis to evaluate the specific needs of the District. The allocation of appropriations is carefully designed to meet designated requirements, including personnel, supplies, utilities, transportation, and property. Each of the District's funds serves a specific purpose to account for and record financial activity relative to the needs of the District. Appropriations within those funds define the constraints of those expenditures in an effort to maintain fiscal accountability and solvency.



As in previous years, the District faces many challenges in serving the needs of the students in Clark County. Although the projected enrollment decline will only be slightly more than .1%, an expenditure decrease of more than 2.4% will occur in the General Operating Fund due to program reductions. The following summary highlights the District's major challenges for appropriating budgets for fiscal 2012 and beyond.

### All Funds - Expenditure Summary

Amended Final Budget  
Fiscal Year 2011-12



Source: CCSD Budget Department

### 2011-12 Appropriation Challenges:

- Revenue projections continue to be volatile and subject to uncertainty due to the impacts of the economic downturn experienced at both the State and local levels
- Finding sufficient resources to implement the necessary reorganization changes that will provide the structure to improve student achievement and "ensure that all students are ready by exit"
- State revenue sources are directly related to actual student enrollment to be counted in October of each year
- Audited ending fund balances – Actual beginning balances are unknown and not available until the issuance of the Comprehensive Annual Financial Report in October of each year
- Recruiting and retaining qualified personnel and maintaining competitive employee compensation salaries and benefits within a financial resource structure that continues to be unpredictable and unstable
- Maintaining adequate reserves to reduce the impacts from the program cuts that will be implemented during fiscal 2011-12 and from the projected drawdown of ending fund balance

Of the 2011-12 Amended Final Budget total appropriated expenditures, the General Operating Fund represents 60.8% of the total. Capital Projects and Debt Service Funds combine to represent 25.8% of total appropriations. Total expenditures will exceed \$3.3 billion in 2011-12, or a decrease of 1.9% versus the estimated expenditures for 2010-11.

### All District Funds - Summary of Expenditures For Fiscal Years 2007-08 Through 2011-12

Funds	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Amended Final Budget 2011-12	2010-11 vs. 2011-12 Amount	2010-11 vs. 2011-12 Percent
General Operating Fund	\$1,984,894,552	\$2,033,407,975	\$2,051,324,159	\$2,055,170,178	\$2,006,795,000	\$(48,375,178)	(2.4)%
Special Revenue Funds	333,182,760	335,089,443	355,342,185	452,115,000	332,855,000	(119,260,000)	(26.4)%
Debt Service Funds	439,112,141	594,772,597	783,748,570	563,635,000	497,615,000	(66,020,000)	(11.7)%
Capital Projects Funds	633,721,527	524,104,858	275,573,517	191,922,000	352,880,000	160,958,000	83.9 %
Proprietary Funds <sup>1</sup>	114,782,165	105,646,578	102,646,007	101,375,000	110,595,000	9,220,000	9.1 %
Total	\$3,505,693,145	\$3,593,021,451	\$3,568,634,438	\$3,364,217,178	\$3,300,740,000	\$(63,477,178)	(1.9)%

(1) Proprietary Funds balances reflect operating and non-operating expenses for presentation purposes.

Source: CCSD Budget and Accounting Departments





# General Operating Fund

In this sub-section, the General Operating Fund is comprised of the General Fund, Indirect Cost Fund, and Special Education Fund. This sub-section details the General Operating Fund revenue and expenditures expectations for the fiscal year 2011-12 through narratives and illustrations respectively.

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## General Operating Fund - Summary

The General Operating Fund consists of five funds: the General, Indirect Cost, Donations and Trusts, District Projects, and Special Education Funds. The General Fund, in this context, is defined as a fund for measuring and recording ordinary District financial activity that is not designated for any other specific purpose. The funds maintained in the General Fund are typically available for legally authorized purposes. Although the Special Education Fund technically resides as a special revenue fund on the financial statements, it is included with the General Fund since over 77% of its operating resources are contributed by the General Fund. On the District's government-wide financial statements, the Special Education Fund is deemed a major special revenue fund separate from the General Fund.



## General Operating Fund - Amended Final Budget Analysis

Fiscal Years 2009-10 through 2011-12

Description	Actual 2009-10	Estimated 2010-11	Amended Final Budget 2011-12	2010-11 vs. 2011-12 Amount	Variance Percent
<b>Revenues:</b>					
Local sources	\$1,328,010,270	\$ 1,210,489,942	\$ 1,219,400,000	\$ 8,910,058	0.7 %
State sources	692,694,166	704,450,000	729,950,000	25,500,000	3.6 %
Federal sources	303,570	300,000	300,000	-	- %
<b>Total revenues</b>	<b>2,021,008,006</b>	<b>1,915,239,942</b>	<b>1,949,650,000</b>	<b>34,410,058</b>	<b>1.8 %</b>
<b>Expenditures:</b>					
Salaries	1,327,560,947	1,324,279,000	1,294,643,109	(29,635,891)	(2.2)%
Fringe benefits	483,193,051	486,311,000	494,321,585	8,010,585	1.7 %
Purchased services	73,490,010	81,005,000	82,490,416	1,485,416	1.8 %
Supplies	152,587,964	158,270,000	123,467,729	(34,802,271)	(22.0)%
Property and equipment	12,391,166	2,970,178	6,827,750	3,857,572	129.9 %
Other expenditures	2,101,021	2,335,000	5,044,411	2,709,411	116.0 %
<b>Total expenditures</b>	<b>2,051,324,159</b>	<b>2,055,170,178</b>	<b>2,006,795,000</b>	<b>214,564,822</b>	<b>10.4 %</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(30,316,153)</b>	<b>(139,930,236)</b>	<b>(57,145,000)</b>	<b>(180,154,764)</b>	<b>(128.7)%</b>
<b>Other financing sources (uses):</b>					
Proceeds from insurance	143,746	200,000	200,000	-	- %
Transfers from other funds	10,000,000	77,919,542	43,700,000	(34,219,542)	(43.9)%
Transfers to other funds	(2,082,692)	-	-	-	- %
<b>Total other financing sources (uses)</b>	<b>8,061,054</b>	<b>78,119,542</b>	<b>43,900,000</b>	<b>(34,219,542)</b>	<b>(43.8)%</b>
<b>Opening fund balance - July 1<sup>1</sup></b>	<b>167,310,793</b>	<b>145,055,694</b>	<b>83,245,000</b>	<b>(61,810,694)</b>	<b>(42.6)%</b>
<b>Ending fund balance - June 30</b>	<b>\$ 145,055,694</b>	<b>\$ 83,245,000</b>	<b>\$ 70,000,000</b>	<b>\$ (13,245,000)</b>	<b>(15.9)%</b>

(1) The opening fund balance shown in budget fiscal year 2010-11 reflects the 2009-10 estimated ending fund balance.

Source: CCSD Budget and Accounting Departments

## General Operating Fund - Twenty Year History

For Fiscal Years 1992-93 Through 2011-12

Year	Expenditure Appropriations	Dollar Increase	Percent Increase	4th Week Enrollment	Budget Per Student	Increase (Decrease)
1992-93	\$ 553,690,793	\$ 40,783,687	8.0 %	136,188	\$4,066	2.5 %
1993-94	579,404,946	25,714,153	4.6 %	145,327	3,987	(1.9)%
1994-95	627,995,331	48,590,385	8.4 %	156,348	4,017	0.8 %
1995-96	705,347,714	77,352,383	12.3 %	166,788	4,229	5.3 %
1996-97	773,935,613	68,587,899	9.7 %	179,106	4,321	2.2 %
1997-98	849,169,164	75,233,551	9.7 %	190,822	4,450	3.0 %
1998-99	931,208,043	82,038,879	9.7 %	203,777	4,570	2.7 %
1999-00	1,029,652,551	98,444,508	10.6 %	217,139	4,742	3.8 %
2000-01	1,072,657,733	43,005,182	4.2 %	231,125	4,641	(2.1)%
2001-02	1,163,403,949	90,746,216	8.5 %	244,684	4,755	2.5 %
2002-03	1,249,699,204	86,295,255	7.4 %	255,328	4,894	2.9 %
2003-04	1,350,739,123	101,039,919	8.1 %	268,357	5,033	2.8 %
2004-05	1,478,079,958	127,340,835	9.4 %	280,796	5,264	4.6 %
2005-06	1,663,853,336	185,773,378	12.6 %	291,329	5,711	8.5 %
2006-07	1,811,462,847	147,609,511	8.9 %	302,547	5,987	4.8 %
2007-08	1,984,894,552	173,431,705	9.6 %	308,745	6,429	7.4 %
2008-09	2,033,407,975	48,513,423	2.4 %	311,221	6,534	1.6 %
2009-10	2,051,324,159	17,916,184	0.9 %	309,442	6,629	1.5 %
2010-11 <sup>1</sup>	2,055,170,178	3,846,019	0.2 %	309,899	6,632	0.0 %
2011-12 <sup>2</sup>	2,006,795,000	(48,375,178)	(2.4)%	309,480	6,484	(2.2)%

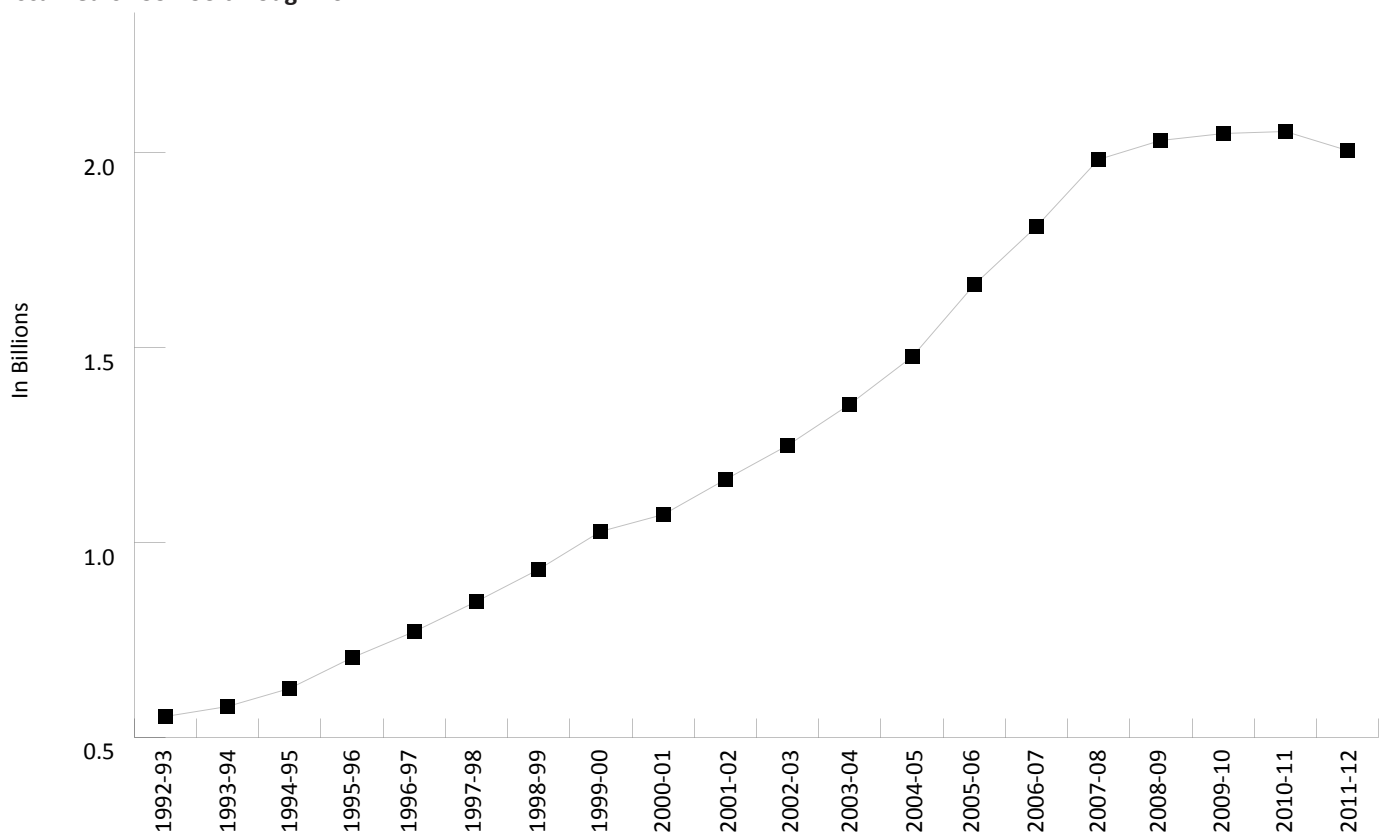
(1) Estimated total

(2) Amended Final Budget

Source: Budget, Accounting, and Demographics and Zoning Departments

## General Operating Budget - 20 Year History

Fiscal Years 1992-93 through 2011-12



Source: CCSD Budget Department



## General Operating Fund - Ending Fund Balance History

For Fiscal Years 2002-03 Through 2011-12

Fiscal Year	Total Operating Revenues <sup>1</sup>	Ending Fund Balance Components				Total Ending Fund Balances	Percentage of Total Revenues
		Nonspendable	Restricted	Assigned	Unassigned		
2002-03	\$1,262,071,080	\$ 2,816,413	\$ -	\$ 23,466,295	\$20,804,923	\$ 47,087,631	3.7%
2003-04	1,416,621,270	3,620,525	1,864,914	74,749,087	28,059,022	108,293,548	7.6%
2004-05	1,546,263,153	4,178,600	7,104,350	111,196,556	33,099,717	155,579,223	10.1%
2005-06	1,645,176,834	4,633,569	7,273,437	95,220,000	36,437,527	143,564,533	8.7%
2006-07	1,826,675,650	17,750,339	14,398,059	83,990,136	39,484,749	155,623,283	8.5%
2007-08	1,983,596,379	4,376,483	26,738,043	89,324,591	43,035,412	163,474,529	8.2%
2008-09	2,040,231,632	3,558,623	32,343,951	90,599,713	40,808,506	167,310,793	8.2%
2009-10	2,021,008,006	3,832,495	40,308,480	80,703,202	20,211,517	145,055,694	7.2%
2010-11	1,915,239,942 <sup>2</sup>	3,800,000	30,275,000	29,910,000	19,260,000	83,245,000	4.3%
2011-12	1,949,650,000 <sup>3</sup>	3,800,000	30,200,000	16,300,000	19,700,000	70,000,000	3.6%

(1) - Total operating revenue excludes the beginning fund balance, transfers into the General Operating Fund, sale of fixed assets, the execution of capital leases, and bond proceeds.

(2) - These estimates were taken from the FY 2010-11 estimated actuals.

(3) - These estimates were taken from the FY 2011-12 Amended Final Budget projections.

Source: CCSD Budget and Accounting Departments

## General Operating Fund - Ending Fund Balance

The importance of an adequate General Operating Fund balance cannot be overstated. An adequate fund balance provides financial protection to the District to offset lower than budgeted revenues or higher than anticipated operating costs. There are many factors that can cause revenues to decrease and operating costs to increase, many of which are unpredictable. Major reasons for maintaining an ending fund balance include: a reserve for economic uncertainty, a reserve for unanticipated needs, and to maintain bond credit ratings.

The General Operating Fund's ending fund balance is anticipated to decrease by a net \$13.2 million, or almost 16%, due largely to reductions of the assigned portions of the balance. The unassigned portion is expected to increase slightly by \$440,000 and still requires a continued waiver (approved by the Board of Trustees in 2011) for District Regulation 3110. Regulation 3110 requires that an unassigned ending fund balance of not less than 2% of total General Operating Fund revenues be included in the budget. Unassigned ending fund balance is exclusive of inventories and amounts restricted or assigned for preexisting obligations.

## General Operating Fund Resources

The General Operating Fund utilizes many sources of financial support to maintain the operations of a district spanning 8,012 square miles across southern Nevada. The District obtains its revenue from the following sources: State aid, property taxes, local school support taxes, governmental services tax, franchise tax fees, investment income, federal aid, miscellaneous revenues, and ending fund balance from the previous year. Detailed in the General Operating Fund - Estimated Resources illustration are the major sources of revenues.



## State Aid

The District will receive over 35% of its total resources from the State for General Operating Fund operations. The following outline explains the main features of the program for distributing State aid to school districts.

## The Nevada Plan for School Finance

The Nevada Legislature has declared that the proper objective of State financial aid to public education is to insure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, the State supplements local financial ability to whatever extent necessary in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. The Nevada Revised Statutes (NRS 387.121) set forth that "...the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated as the Nevada Plan.

### General Operating Fund - Estimated Resources

#### Fiscal Year 2011-12

Description	Amount	Percentage of Budget
<b>State Aid (Distributive School Account)</b>	\$ 729,950,000	35.1%
<b>Local School Support Taxes</b>	710,000,000	34.2%
<b>Property Taxes</b>	430,000,000	20.7%
<b>Governmental Services Taxes</b>	46,800,000	2.3%
<b>Franchise Tax Fees</b>	1,500,000	0.1%
<b>Other County Taxes</b>	2,000,000	0.1%
<b>Federal Aid</b>	300,000	0.0%
<b>Investment Income</b>	3,150,000	0.2%
<b>Miscellaneous Sources:</b>		
Tuitions from full day kindergarten	\$5,200,000	
Indirect costs from categorical grants	4,300,000	
District projects contributions	3,895,000	
E-rate reimbursements	3,000,000	
School project contributions	2,500,000	
Rental of facilities	1,700,000	
Tuitions from summer school	1,500,000	
Indirect costs from food services	1,425,000	
Income from athletic	1,200,000	
Tuitions from out-of-state students	200,000	
Proceeds from insurance	200,000	
Miscellaneous sources	1,030,000	
	26,150,000	1.2%
<b>Transfers From Other Funds:</b>	43,700,000	2.1%
<b>Ending Fund Balance from Prior Year:</b>		
Nonspendable	3,800,000	
Restricted	30,275,000	
Assigned	29,910,000	
Unassigned	19,260,000	
	83,245,000	4.0%
<b>Total Estimated Resources</b>	<b>\$2,076,795,000</b>	<b>100.0%</b>

Source: CCSD Budget Department

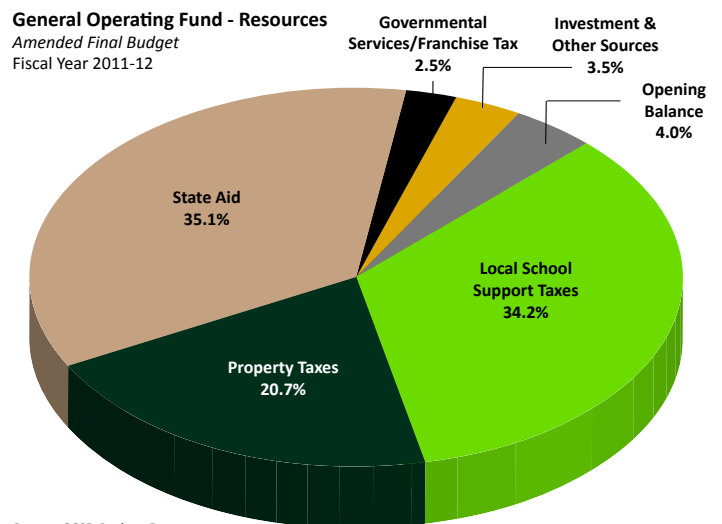
The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$5,136 by the sum of:

1. Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten on the last day of the first month of the school year;
2. The count of pupils enrolled in grades 1 – 12 inclusive on the last day of the first school month of the school year.

In addition to the basic support guarantee per pupil, the legislature also establishes funding for State supported special education program units (\$39,768 each). Additional special education units, if necessary, may need to be locally supported.

The 1993 Legislature approved NRS 387.047, which requires all school districts in the State to separately account for all funding received for the instruction of, and the provision of, related services to students with disabilities. This revenue is reported to the State in a separate Special Education Fund but is combined with the regular instructional revenue of the General Fund throughout this document.

In determining the amount to be distributed by the State to school districts, the amount of tax proceeds received by schools from a 2.6 cents local school support sales tax plus the amount received from the one-third public schools operating property tax are deducted. Combining State aid, all of the local school support sales taxes, and one-third of the property tax collections, generate over 77% of the District's General Operating Budget. Since this is an enrollment-driven funding formula, it has the effect of cushioning the District somewhat from economic fluctuations. The computation shown below illustrates that, regardless of how much sales tax or public school operating property tax collections are received, the District should anticipate over \$1.6 billion, or over 77% of the operations budget, to be provided through the Nevada Plan.



Source: CCSD Budget Department

Computation of estimated State aid to be received by the District for the current year, based upon projected 4th week school enrollments, is as follows:

#### 1. State basic support:

For pre-kindergarten and kindergarten students (26,400 x .6 x \$5,136)	\$ 81,354,240
For elementary and secondary students (282,363.8 x \$5,136)	1,450,220,477
For special education units (1,939 x \$39,768)	77,110,152
For special education students not assigned to a grade level (700 x \$5,136)	3,595,200
For "hold harmless" enrollment to equal 2010-11 apportionment (421 x \$5,136)	2,162,256
<b>Distributive School Account (DSA) support level</b>	<b>1,614,442,325</b>

#### 2. Less: local contribution

Proceeds from 2.6 cents local school support (sales) tax	(710,000,000)
Proceeds from 1/3 public schools operating property tax	(143,333,333)
<b>Total local contribution</b>	<b>(853,333,333)</b>

#### 3. Adjustments to State share

Elementary counselors	50,000
Non-traditional student allocation	91,008
Capital Projects Funds transfer <sup>1</sup>	(20,000,000)
Charter school revenue adjustment	(11,300,000)
<b>Total adjustments to State share</b>	<b>(31,158,992)</b>

#### 4. State payments to be received in support of District programs

**\$ 729,950,000**

Note 1 : To provide funding for the 2011-13 biennial appropriations for K-12 public education, the District is required to contribute \$20 million annually from its capital funding sources generated from hotel room and real property transfer taxes. This contribution is reflected as an interfund transfer from the Capital Projects Fund to the General Operating Fund.

## Property Taxes

Almost 21% of the resources for the District's general operations will be generated from local property tax collections. Property tax collections are based upon the assessed valuations of real and personal property, as provided by the Clark County Assessor, after which reductions are granted for any legislative abatements.

The 2005 Legislature enacted Assembly Bill 489 to provide partial relief abatement from escalating assessments created by previous escalations in the market values of real property. The cap limits each property's valuation increase to no more than 3% above that assessed in the prior tax year on all single-family, owner-occupied residences. All other real property categories are limited to a valuation increase of no more than 8% above that assessed in the prior tax year. All new properties, previously not on the tax rolls, are ineligible for relief abatement. Given the dramatic decline in recent years of real property assessments, it is estimated that this capping will have a negligible effect towards reducing potential 2012 property tax collections.

### Property taxes are received from two types of tax rolls:

- 1. Secured Roll** – Real Property (land and any improvement built thereon) and other personal property (example: house furnishings) secured by the real property. Taxes on the Secured Roll are billed and collected by the County Treasurer.
- 2. Unsecured Roll** – All property not assessed upon the Secured Roll (examples: mobile homes, airplanes, boats, and slide-in campers). Taxes on the Unsecured Roll are billed and collected by the County Assessor.

The total property tax levy, for operating purposes, is 75 cents per \$100 of net assessed value. Under Nevada statutes, school districts may not levy more than 50 cents (2/3) per \$100 of net assessed value of taxable property for the support of public schools, and not more than 25 cents (1/3) per \$100 of net assessed value to complement revenue from State aid funds (see State Aid). The necessary tax rate for repayment of school construction funds and public safety compliance programs (55.34 cents per \$100 of assessed value) is levied in addition to the tax rate for operating expenses (NRS 387.195) and is receipted into the Debt Service Fund.

Of the public schools operating property tax, one-third is included and usually protected from fluctuation by the guarantee of the State Aid distribution formula. The remaining two-thirds is based upon assessed valuations that are determined prior to the inception of the fiscal year. Actual valuations are not realized until October 2011.



The computation of estimated property tax collections is as follows:

Assessed valuation at the time of Final Budget adoption (35% of market value) as of April 15, 2011	\$59,055,745,000
Estimated reduction due to legislative tax relief abatements and exemptions	(2,855,745,000)
<b>Adjusted Net Valuation</b>	<b>56,200,000,000</b>
Tax rate for general operating purposes per \$100 of net assessed valuation	0.75
<b>Subtotal</b>	<b>421,500,000</b>
Add: Net proceeds of mines	20,000
Estimated delinquent property tax collections	8,480,000
<b>Estimated Total Property Tax Collections</b>	<b>\$ 430,000,000</b>

Source: Clark County Assessor's Office

## Local School Support (Sales) Tax

The 1967 Legislature passed the Local School Support Tax (LSST) law (NRS 374.015). The law imposes, in addition to the sales and use taxes enacted in 1955, a separate tax rate upon the privilege of selling tangible personal property at retail in each county to provide revenues for the school district comprising such county. The current levy rate of 2.60% became effective July 1, 2009 and was continued by the 2011 Legislature to supplement State funding of K-12 public education.

Clark County residents (as well as tourists) will pay a total of 8.1% sales tax on all purchases except on food items for home preparation and prescribed medicines. Revenues generated



from the 2.6 cents portion (LSST) of the sales tax are earmarked for funding of the State Aid formula. The estimate of local sales taxes generated for school support for 2012 is \$710 million. This amount has been determined from the latest available information on sales tax collections as provided by the Department of Taxation and is subject to fluctuation throughout the year based upon current economic activity.

It is estimated that 34% of the District's operational resources for 2012 will be generated from the LSST. The entirety of the sales tax is included in the State Aid formula as previously described. As a result of this feature, any increases or decreases in collections generally do not have a direct impact upon the District's budget since the enrollment-driven state payments are adjusted inversely with local school support sales tax receipts. However, during the past several years, significant fluctuations from preliminary estimates impacted the State's capacity to distribute the full per student DSA "guarantees" and resulted in mid-year reductions of anticipated revenues.

## General Operating Fund - History Of Resources

### For Fiscal Years 2002-03 Through 2011-12

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2002-03	\$ 850,260,460	65.6%	\$398,665,294	30.7%	\$ 567,255	0.1%	\$ 12,984,476	1.0%	\$ 34,309,350	2.6%	\$1,296,786,835
2003-04	964,831,123	65.9%	438,213,334	29.9%	664,296	0.1%	13,341,977	0.9%	47,087,631	3.2%	1,464,138,361
2004-05	1,104,128,669	66.7%	426,066,729	25.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	23.0%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	1,274,438,078	64.7%	521,447,659	26.5%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	1,304,601,148	60.7%	638,610,545	29.7%	547,130	0.1%	49,088,717 <sup>3</sup>	2.3%	155,623,283	7.2%	2,148,470,823
2008-09	1,263,951,844	57.4%	666,045,473	30.2%	82,265,377 <sup>2</sup>	3.7%	28,162,582	1.3%	163,474,529	7.4%	2,203,899,805
2009-10	1,300,965,604	59.2%	692,694,166	31.5%	303,570	0.0%	37,174,021 <sup>4</sup>	1.7%	167,310,793	7.6%	2,198,448,154
2010-11 <sup>1</sup>	1,183,500,000	55.3%	704,450,000	32.9%	300,000	0.0%	105,109,484 <sup>5</sup>	5.0%	145,055,694	6.8%	2,138,415,178
2011-12 <sup>1</sup>	1,190,300,000	57.4%	729,950,000	35.1%	300,000	0.0%	73,000,000 <sup>6</sup>	3.5%	83,245,000	4.0%	2,076,795,000

(1) Projected amounts

(2) Includes \$82,239,829 from the American Recovery and Reinvestment Act.

(3) Includes \$12,308,301 in transfers from other funds.

(4) Includes \$10,000,000 in transfers from other funds.

(5) Includes \$77,919,542 in transfers from other funds.

(6) Includes \$43,700,000 in transfers from other funds.

Source: CCSD Budget and Accounting Departments



## Governmental Services Tax

Motor vehicle license fees (Governmental Services Taxes) are collected by the State Department of Motor Vehicles based upon the age of the vehicle and returned to the counties from which they are collected (NRS 482.181). It is estimated that the District will receive \$46.8 million during the year. These revenues are volatile due to the instability of new vehicle purchase activity and the increasing age of vehicles currently on the tax rolls.

## Franchise Tax

The Franchise Tax is a county tax of 2% levied against the net proceeds of public utilities on that portion of their business operated outside incorporated cities (NRS 709.110). It is estimated that the District will receive \$1.5 million from this source, which has been subject to considerable fluctuation, based upon the profitability of the various utilities. Fortunately, it does not represent a material portion of the District's revenue base.

## Investment Income

Investment income is earned by investing District funds until they are needed for payroll or accounts payable purposes. Funds are invested for various lengths of time based upon the need for safety, liquidity, and yield, in that order. It is estimated that the District will earn \$3.2 million for general operating purposes from its investment activities.

## Federal Aid

Revenues from federal sources for the General Operating Fund are estimated to be \$300,000. These sources are subject to substantial fluctuation, based upon the dates of payment from the federal government, therefore, a lump sum estimate process is used in lieu of trending or other techniques.



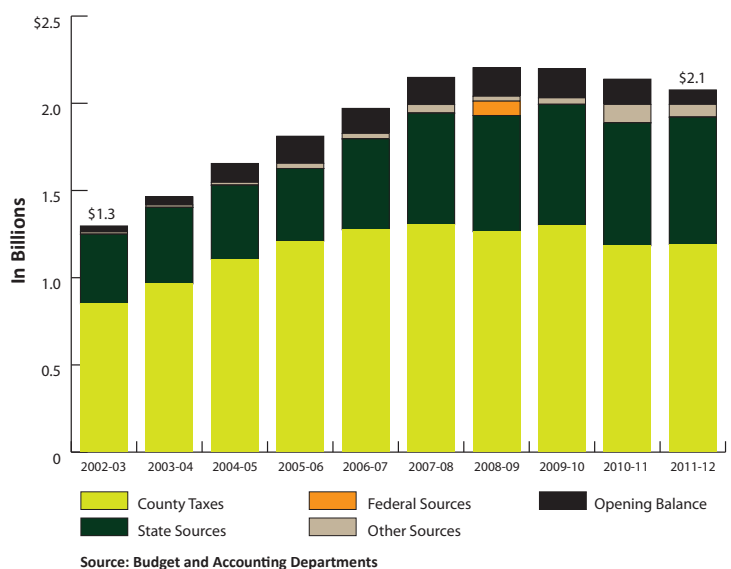
## Miscellaneous Revenue Sources

The General Operating Fund serves as the recordkeeping and transactional foundation for District operations. Aside from major revenue sources, such as, State, federal, and major local sources, the miscellaneous sources contains all other minor financial resources within the General Operating Fund. Examples of those resources include: tuition programs, school projects, facility rentals, athletic programs and other minor sources of revenues. Each source is accounted for separately and maintained within the General Operating Fund. Miscellaneous revenues represent approximately 1.2% of the annual budget for the General Operating Fund.

## Ending Fund Balance From Previous Year

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations and/or revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for 2010-11 is estimated to be \$83.2 million, of which \$3.8 million is non-spendable for inventories; \$30.3 million is restricted for support staff employee group insurance premiums and Education Foundation commitments; \$29.9 million is assigned for residual categorical program indirect costs, anticipated revenue shortfalls, and school carryover of unexpended allocations; and \$19.2 million is unassigned.

## General Operating Fund - Illustrated History of Resources For Fiscal Years 2002-03 Through 2011-12



## General Operating Fund Expenditures

District expenditures must be reported to the Nevada Department of Education in accordance with accounting classifications outlined in the Nevada Financial Accounting Handbook for Local Education Agencies. However, the day-to-day administration of the budget is delegated to the operating administrators in charge of schools and departments. From an operating standpoint, control is typically provided by the operating unit.

Funds for General Operating Fund capital equipment purchases have been removed from individual administrative department budgets. A separate account has been established in Unit 0059, and only high priority equipment requests will be authorized for purchase. With a few exceptions for purchases that had been authorized for inclusion in this budget, all other units' fiscal year 2012 equipment accounts will reflect no appropriations.



### General Operating Fund - Appropriation Summary<sup>1</sup>

#### Fiscal Year 2011-12

Description	Amounts	Totals	Percentage of Budget
<b>Regular Programs:</b>			
Instructional Services	\$ 864,830,018		
Other Student Support	48,015,538	\$ 912,845,556	48.2%
<b>Special Programs:</b>			
Instructional Services	278,668,059		
Other Student Support	31,646,214	310,314,273	16.4%
<b>Vocational Programs:</b>			
Instructional Services	7,458,715		
Other Student Support	461,674	7,920,389	0.4%
<b>Other Instructional Programs:</b>			
Instructional Services	8,282,398		
Other Student Support	3,935,578	12,217,976	0.6%
<b>Total Instructional Programs</b>		<b>1,243,298,194</b>	<b>65.6%</b>
<b>Undistributed Expenditures:</b>			
Student Support	63,876,597		3.4%
Instructional Staff Support	20,314,390		1.1%
General Administration	14,344,030		0.8%
School Administration	132,214,464		7.0%
Central Services	45,098,312		2.4%
Operation and Maintenance of Plant	224,739,717		12.0%
Student Transportation	79,259,296		4.1%
<b>Total Undistributed Expenditures</b>		<b>579,846,806</b>	<b>30.8%</b>
Interfund Transfers Out		3,800,000	0.2%
Ending Fund Balance - Reserved		30,200,000	1.5%
Ending Fund Balance - Designated		16,500,000	0.9%
Ending Fund Balance - Unreserved		19,500,000	1.0%
<b>Total Application of Funds</b>		<b>\$1,893,145,000</b>	<b>100.0%</b>

<sup>(1)</sup> Includes State Class Size Reduction supplemental funds

Source: CCSD Budget Departments

## General Operating Fund - Major Expenditure Areas

For Fiscal Years 2007-08 Through 2011-12

Description	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated Actual 2010-11	Amended Final Budget 2011-12	Percentage Change
<b>Salaries and benefits:</b>						
Licensed salaries	\$ 839,787,494	\$ 870,175,680	\$ 889,240,971	\$ 890,000,000	\$ 877,494,632	(1.4)%
Licensed benefits	283,694,642	307,269,830	311,659,517	310,000,000	320,459,070	3.4 %
<b>Total licensed staff</b>	<b>1,123,482,136</b>	<b>1,177,445,510</b>	<b>1,200,900,488</b>	<b>1,200,000,000</b>	<b>1,197,953,702</b>	<b>(0.2)%</b>
Support salaries	309,629,282	329,001,180	319,908,209	320,000,000	302,900,626	(5.3)%
Support benefits	119,351,192	129,100,967	130,945,316	135,000,000	135,469,640	0.3 %
<b>Total support staff</b>	<b>428,980,474</b>	<b>458,102,147</b>	<b>450,853,526</b>	<b>455,000,000</b>	<b>438,370,266</b>	<b>(3.7)%</b>
Administrative salaries	104,162,965	108,530,315	108,399,116	106,845,000	103,194,843	(3.4)%
Administrative benefits	31,298,055	35,252,664	35,756,286	33,830,000	33,995,715	0.5 %
<b>Total administrative staff</b>	<b>135,461,020</b>	<b>143,782,979</b>	<b>144,155,402</b>	<b>140,675,000</b>	<b>137,190,558</b>	<b>(2.5)%</b>
Police salaries	10,352,098	8,984,757	10,012,651	10,115,000	11,053,008	9.3 %
Police benefits	4,309,360	4,763,873	4,831,930	4,800,000	4,397,160	(8.4)%
<b>Total police staff</b>	<b>14,661,458</b>	<b>13,748,630</b>	<b>14,844,581</b>	<b>14,915,000</b>	<b>15,450,168</b>	<b>3.6 %</b>
<b>Total salaries and benefits</b>	<b>1,702,585,088</b>	<b>1,793,079,266</b>	<b>1,810,753,997</b>	<b>1,810,590,000</b>	<b>1,788,964,694</b>	<b>(1.2)%</b>
<b>Purchased services:</b>						
Instructional materials	76,860,656	56,908,970	76,553,076	77,300,178	51,958,678	(32.8)%
Transportation	14,018,630	20,876,300	20,296,074	12,910,000	13,990,070	8.4 %
Utilities, postage, property liability	87,083,920	78,659,242	81,897,482	91,600,000	90,046,126	(1.7)%
Other expenditures	97,867,902	80,626,116	61,823,530	62,745,000	61,835,432	(1.4)%
Capital outlay	6,478,356	3,258,081	-	25,000	-	(100.0)%
<b>Total expenditures</b>	<b>\$1,984,894,552</b>	<b>\$2,033,407,975</b>	<b>\$2,051,324,159</b>	<b>\$2,055,170,178</b>	<b>\$2,006,795,000</b>	<b>(2.2)%</b>
<b>Expenditures per student</b>	<b>\$ 6,648</b>	<b>\$ 6,760</b>	<b>\$ 6,859</b>	<b>\$ 6,866</b>	<b>\$ 6,714</b>	<b>(2.1)%</b>

Source: CCSD Budget and Accounting Departments

The District currently has 15,861.91 FTE licensed employees, 7,604.91 FTE support staff/police positions, and 1,085.04 FTE administrator positions budgeted within the General Operating Fund. The distribution of these employees in District positions is as follows:

## General Operating Fund - Full Time Equivalent Employees

Fiscal Year 2011-12

Description	Licensed	Employees Support/Police <sup>1</sup>	Administration	Total Employees	Percent
<b>School Locations:</b>					
Instructional Classroom	14,453.91	1,498.23	-	15,952.14	65.0%
Media, Counseling, and Health Services	1,399.50	446.67	44.72	1,890.89	7.7%
School Administration	-	1,367.15	793.00	2,160.15	8.8%
Custodial and Maintenance	-	2,484.66	31.00	2,515.66	10.2%
<b>Total School Locations</b>	<b>15,853.41</b>	<b>5,796.71</b>	<b>868.72</b>	<b>22,518.84</b>	<b>91.7%</b>
<b>Classroom Support:</b>					
Driver and Bus Maintenance Personnel	-	1,191.92	8.00	1,199.92	4.9%
<b>Central Office Locations:</b>					
Instructional Support and Administration	4.50	152.77	65.50	222.77	0.9%
Maintenance, Personnel, and Business Services	3.50	405.75	98.92	508.17	2.1%
Superintendent and Staff	0.50	57.76	43.90	102.16	0.4%
<b>Total Central Office Locations</b>	<b>8.50</b>	<b>616.28</b>	<b>208.32</b>	<b>833.10</b>	<b>3.4%</b>
<b>Grand Total</b>	<b>15,861.91</b>	<b>7,604.91</b>	<b>1,085.04</b>	<b>24,551.86</b>	<b>100.0%</b>

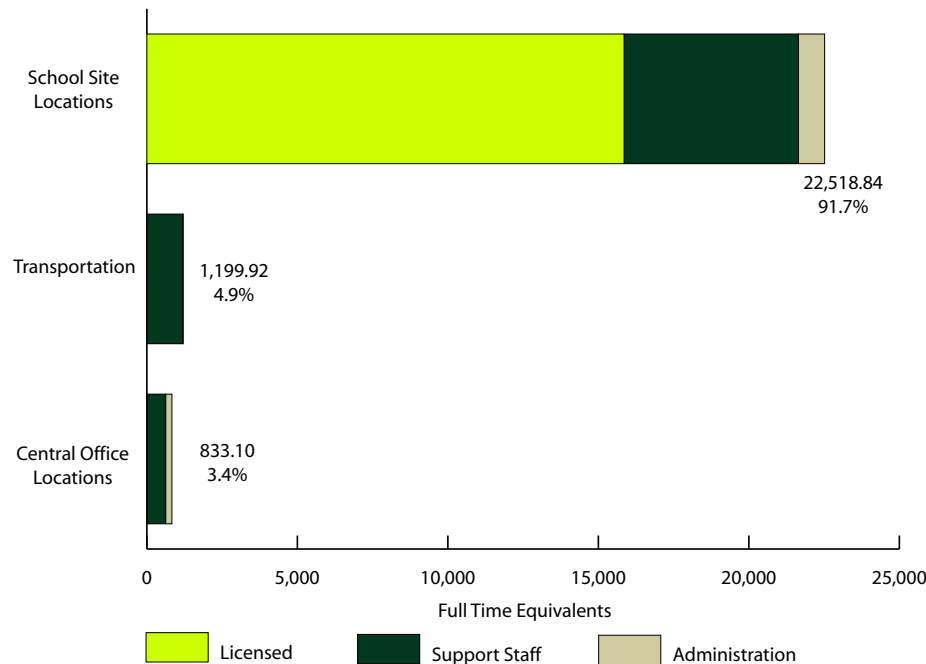
(1) FTE reflects 9-, 10-, 11-month support staff as percentages of full FTE's. See conversion table in the Information Section.

Source: CCSD Budget Departments

The current approved budget reflects a decrease of 921 FTEs from the 2010-11 Amended Final Budget in response to the decreased level of available funding and reflects the impacts of budgetary reductions of over \$150 million.

## General Operating Fund - Staffing Distribution

### Fiscal Year 2011-12



## General Operating Fund - Costs Per Pupil (Weighted Enrollment)

### For Fiscal Years 2007-08 Through 2011-12

Description	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Amended Final Budget 2011-12	2010-11 vs. 2011-12 \$ Change	% Change
<b>Instructional Expenditures:</b>							
Regular instructional	\$3,232.15	\$3,181.43	\$3,304.86	\$3,305.67	\$3,291.63	\$(14.04)	(0.4)%
Special instructional	944.81	1,032.28	1,042.95	1,049.71	1,035.42	(14.29)	(1.4)%
Vocational instructional	27.08	31.56	30.89	28.76	26.50	(2.26)	(7.9)%
Other instructional	36.33	29.67	35.37	35.53	42.12	6.59	18.6 %
<b>Total Instructional</b>	<b>4,240.37</b>	<b>4,274.94</b>	<b>4,414.07</b>	<b>4,419.67</b>	<b>4,395.67</b>	<b>(24.00)</b>	<b>(0.5)%</b>
<b>Undistributed Expenditures:</b>							
Student support	230.87	243.72	255.68	255.27	259.61	4.34	1.7 %
Instructional staff support	102.34	112.27	109.75	113.00	87.40	(25.60)	(22.7)%
General administration	95.98	93.43	56.09	71.31	55.21	(16.10)	(22.6)%
School administration	585.14	619.93	621.80	577.73	605.26	27.53	4.8 %
Central services	235.36	192.04	193.20	193.79	175.66	(18.13)	(9.4)%
Operation and Maintenance of plant	826.78	850.08	854.95	896.23	866.36	(29.87)	(3.3)%
Student transportation	331.42	373.21	353.74	338.91	268.60	(70.31)	(20.8)%
Other support	-	-	-	-	0.08	0.08	100.0 %
Capital outlay	0.16	-	-	0.08	-	(0.08)	(100.0)%
<b>Total Undistributed</b>	<b>2,408.05</b>	<b>2,484.68</b>	<b>2,445.21</b>	<b>2,446.32</b>	<b>2,318.18</b>	<b>(128.14)</b>	<b>(5.2)%</b>
<b>Total Expenditures Per Student</b>	<b>\$6,648.42</b>	<b>\$6,759.62</b>	<b>\$6,859.28</b>	<b>\$6,865.99</b>	<b>\$6,713.85</b>	<b>\$(152.14)</b>	<b>(2.2)%</b>
<b>Total Weighted Enrollment <sup>1</sup></b>	<b>298,551.6</b>	<b>300,816.6</b>	<b>299,058.6</b>	<b>299,324.8</b>	<b>298,903.8</b>	<b>(421.0)</b>	<b>(0.1)%</b>
<b>Total Expenditures</b>	<b>\$1,984,894,552</b>	<b>\$2,033,407,975</b>	<b>\$2,051,324,159</b>	<b>\$2,055,170,178</b>	<b>\$2,006,795,000</b>	<b>\$(48,375,178)</b>	<b>(2.4)%</b>

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada.

Source: CCSD Budget and Accounting Departments



## General Operating Fund - Projected Budgets

For Fiscal Years 2011-12 Through 2014-15

### Fund Expenditure Appropriations by Major Object

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$430,000,000	\$450,000,000	\$475,000,000	\$500,000,000	5.3%
Local school support taxes	710,000,000	725,000,000	740,000,000	755,000,000	2.0%
Other local revenues	79,400,000	84,800,000	84,800,000	84,800,000	0.0%
State sources	729,950,000	840,000,000	885,000,000	930,000,000	5.1%
Federal sources	300,000	200,000	200,000	200,000	0.0%
<b>Total Revenues</b>	<u>1,949,650,000</u>	<u>2,100,000,000</u>	<u>2,185,000,000</u>	<u>2,270,000,000</u>	<u>3.9%</u>
<b>Expenditures:</b>					
Salaries	1,294,643,109	1,395,000,000	1,455,000,000	1,510,000,000	3.8%
Employee benefits	494,321,585	528,000,000	542,000,000	561,000,000	3.5%
Purchased services	82,490,416	85,000,000	90,000,000	95,000,000	5.6%
Supplies	123,467,729	130,000,000	135,000,000	145,000,000	7.4%
Property & equipment	6,827,750	7,000,000	7,500,000	8,200,000	9.3%
Other expenditures	5,044,411	5,200,000	5,700,000	6,000,000	5.3%
<b>Total Expenditures</b>	<u>2,006,795,000</u>	<u>2,150,200,000</u>	<u>2,235,200,000</u>	<u>2,325,200,000</u>	<u>4.0%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(57,145,000)</u>	<u>(50,200,000)</u>	<u>(50,200,000)</u>	<u>(55,200,000)</u>	
<b>Other Sources and (Uses):</b>					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Transfers from other funds	43,700,000	45,000,000	50,000,000	50,000,000	
<b>Total Other Sources and (Uses)</b>	<u>43,900,000</u>	<u>45,200,000</u>	<u>50,200,000</u>	<u>50,200,000</u>	
<b>Opening Fund Balance - July 1</b>	83,245,000	70,000,000	65,000,000	65,000,000	
<b>Ending Fund Balance - June 30</b>	<u>\$70,000,000</u>	<u>\$65,000,000</u>	<u>\$65,000,000</u>	<u>\$60,000,000</u>	
<b>Fund Balance:</b>					
Unspendable	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000	
Restricted	30,200,000	27,200,000	25,350,000	23,500,000	
Assigned	16,500,000	13,000,000	14,000,000	10,000,000	
Unassigned	19,500,000	21,000,000	21,850,000	22,700,000	
<b>Total Fund Balance</b>	<u>\$70,000,000</u>	<u>\$65,000,000</u>	<u>\$65,000,000</u>	<u>\$60,000,000</u>	

Source: Budget Department

The following pages include an explanation for the functions and commitment items found in the General Operating Fund Budget and the General Operating Fund Budget by Operating Unit listed in Division order.

## Description of Functions

This dimension is used to describe the functional activity for which a service or material object is acquired. The functions are classified into five areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into sub-functions.

Function	Description
<b>Instructional Services</b>	
1000	<b>Instructional Services.</b> This function includes the activities dealing directly with the interaction between teachers and students. These expenditures can be identified as being directly related to instruction of students in a learning situation. Teacher salaries, teacher assistant salaries, purchased services essential to the subject taught, and equipment, furniture, and supplies directly related to instruction are examples of the expenditures that are included.
<b>Support Services</b>	
2100	<b>Student Support Services.</b> This function accounts for activities designed to assess and improve the well-being of students and to supplement the teaching process. The costs necessary to manage and provide guidance, health, psychological, and nursing services, in addition to assessing and testing students with respect to career and educational opportunities, are recorded here. Salaries and benefits of personnel, purchased services, office supplies, and equipment are examples of included cost items.
2200	<b>Instructional Staff Support Services.</b> This function accounts for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. It includes responsibilities in such areas as curriculum supervision, in-service education for professional personnel, and supplies and equipment to support the instructional program. This function also embraces the preparation, maintenance, and distribution of library and media resources used to support instruction.
<b>Support Services - Continued</b>	
2300	<b>General Administration Support Services.</b> This function covers those activities concerned with establishing and administering policy essential for the operations of the entire District. It includes responsibilities in such areas as the Board of School Trustees and the offices of the superintendent and area superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
2400	<b>School Administration Support Services.</b> This function covers those activities which have the purpose of directing, managing, and supervising a school. It includes the principal, assistant principal, dean, and other administrative and clerical staff. Costs necessary to provide personnel, purchased services, supplies and equipment to manage and operate a school are classified in this function.
2500	<b>Central Administration Support Services.</b> This function covers those activities that support administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Costs include staff salaries, purchased services, supplies, and equipment to support these activities.
2600	<b>Operation and Maintenance of Plant Services.</b> This function accounts for those activities concerned with keeping the physical plant open, comfortable, and safe for use, and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2700	<b>Student Transportation Services.</b> This function covers the costs of conveying students to and from school as directed by state and federal law. This includes transportation between home and school as well as trips to school-related activities. Costs related to the operation, service, and maintenance of vehicles used to transport students are classified in this function.
2900	<b>Other Student Support Services.</b> This function covers all other support services not classified elsewhere.



## Description of Functions - Continued

Function	Description
	<b>Operation Of Non-Instructional Services</b>
3100	<b>Child Nutrition Services.</b> This function encompasses those activities which have as their purpose the management of the food services program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.
	<b>Facilities Acquisition And Construction</b>
4100	<b>Land Acquisition Services.</b> This function records activities concerned with initially acquiring and improving land.
4200	<b>Land Improvement Services.</b> This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	<b>Architectural and Engineering Services.</b> This function records activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the District's property.
4500	<b>Building Acquisition and Construction Services.</b> This function records activities concerned with buying or constructing buildings.
4600	<b>Site Improvement Services.</b> This function records activities concerned with making non-permanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
4700	<b>Building Improvement Services.</b> This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	<b>Other Facilities Acquisition and Construction Services.</b> This function records activities that cannot be classified above.
	<b>Debt Service</b>
5000	<b>Debt Service.</b> This function records activities related to servicing the long-term debt of the District, including payments of principal, interest, and other debt issuance costs.

## Description Of Commitment Items (Objects)

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are 11 major categories used by the District to identify objects.

Object	Description
<b>5116</b>	<b>Personnel Services Salaries - Licensed Staff</b>  Amounts paid to licensed employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
<b>5117</b>	<b>Personnel Services Salaries – Support Staff</b>  Amounts paid to support staff employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
<b>5118</b>	<b>Personnel Services Salaries – Administrative Staff</b>  Amounts paid to the administrative category of employees in the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
<b>52**</b>	<b>Employee Benefits</b>  Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of personnel services. These payments include those to the Public Employees' Retirement System (PERS), Federal Insurance Contributions Act (FICA), State unemployment insurance, group insurance, workers' compensation, and Medicare.
<b>5300</b>	<b>Professional and Technical Services</b>  Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
<b>5400</b>	<b>Purchased Property Services</b>  Services purchased to operate, repair, maintain, and rent property owned and/or used by the District. These services are performed by persons other than District employees. These include water, sewer, and disposal services.

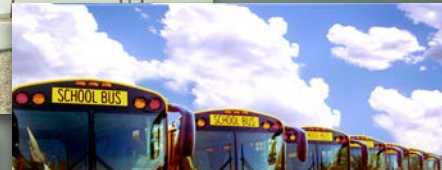
## Description Of Commitment Items (Objects)

### - Continued

Object	Description
<b>5500</b>	Other Purchased Services
	Amounts paid for services rendered by organizations or personnel not on the payroll of the District other than professional and technical services or property services. These include insurance (other than employee benefits), telephone, advertising, and tuition.
<b>5600</b>	Supplies
	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include gas (heat), electricity, gasoline, books, periodicals, and audiovisual materials.

Object	Description
<b>5700</b>	Property/Equipment
	Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, and replacement of equipment.
<b>5800</b>	Other Expenses
	Amounts paid for goods and services not otherwise classified in preceding categories.
<b>5900</b>	Other Uses of Funds
	This series of codes is used to classify transactions which are not properly recorded as expenditures to the District but require budgetary or accounting control. These include redemption of principal on long-term debt or fund transfers.





# Division and Departmental Operating Budgets

In this sub-section, operational budgets include financial details of divisions and departments that maintain the operational day-to-day activities in support of the District's core mission. Each operational budget area includes mission statements, fiscal goals, performance measures, and staffing trends.

**CCSD**  
CLARK COUNTY  
SCHOOL DISTRICT

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**Budget Cost Center Groups within Divisions****Fiscal Year 2011-12**

Cost Center Groups		Cost Center Groups	
Board of School Trustees & Superintendent Cost Center Groups			
002	Board of School Trustees		
001	Superintendent	012	Communications Office
003	Office of the General Counsel	053	Internal Audit
004	Equity and Diversity	055	Assessment and Accountability
005	Development and Innovation	121	Testing and Assessment
006	Employee Management Relations	133	Community and Government Relations
007	Affirmative Action	145	School-Community Partnership Program
008	Office Of Government Affairs	164	Academic Support and Community Services
156	School Police and Security	657	Campus Security Systems
Instruction Cost Center Groups			
100	Deputy Superintendent - Instruction	107	Autonomous Zone
103	Area Service Center 1	049	Edison Partnership Schools
106	Area Service Center 2	114	Moapa Valley School Farm & Nursery
105	Area Service Center 3	122	English Language Learners Programs
Student Support Services Division Cost Center Groups			
135	Chief Student Services Officer	137	Grants Development and Administration
044	Special Education Services	663	Special Education Extended School Year
130	School Based Special Education Services	842	Homebound Services
Education Services Division Cost Center Groups			
151	Assistant Superintendent - Education Services	773	Jeffrey Behavior Junior/Senior High School
128	Education Services	792	South Behavior Junior/Senior High School
152	Alternative Programs For Rural Schools	844	Child Haven Juvenile Home
220	Biltmore Continuation Junior/Senior High School	877	Burk Horizon/Southwest Sunset
439	Peterson Behavior Junior/Senior High School	878	Global Community High School
664	Alternative Education Summer School	880	Washington Continuation Junior High
720	Southwest Behavior Junior/Senior High School	888	Cowan Behavior Junior/Senior High School

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**Budget Cost Center Groups within Divisions - Continued**

Cost Center Groups		Cost Center Groups	
Curriculum & Professional Development Division Cost Center Groups			
110	Curriculum and Professional Development		
111	Student Activities	116	Secondary Fine Arts
112	Interscholastic Athletics	119	Orchestra Program
113	Career and Technical Education	662	Secondary Summer School
Finance And Operations Division Cost Center Groups			
050	Chief Financial Officer		
052	Budget Department	011	Graphic Arts Center
060	Accounting Department	070	Purchasing and Warehousing
091	Transportation Department	767	Risk Management Department
593	Demographics, Zoning, and GIS	650	Facilities and Bond Fund Financial Management
953	Food Services Department	636	Real Property Management
Facilities Division Cost Center Groups			
020	Associate Superintendent - Facilities		
021	Energy Conservation	025	Landscaping and Grounds
023	Maintenance Department	029	Environmental Compliance
024	Operations Department	589	Special Projects
Human Resources Division Cost Center Groups			
031	Chief Human Resources Officer	040	Admin Personnel and School Site Administrators
032	Support Staff Personnel Services	042	Elementary Licensed Personnel
033	Administrator & Teacher Development	043	Secondary Licensed Personnel
036	Support Staff Training	046	School-based Support Personnel
Technology And Information Systems Services Division Cost Center Groups			
056	Technology and Information Systems Services		
054	Networking Services	190	Telecommunications Services
057	User Support Services	009	Employee Business Training
058	Central Information Services	603	Virtual High School
063	Technical Resources	879	Academy of Individualized Study
Vegas PBS Cost Center Group			
140	Vegas PBS		

## Board of School Trustees

### Cost Center Groups

002 Board of School Trustees

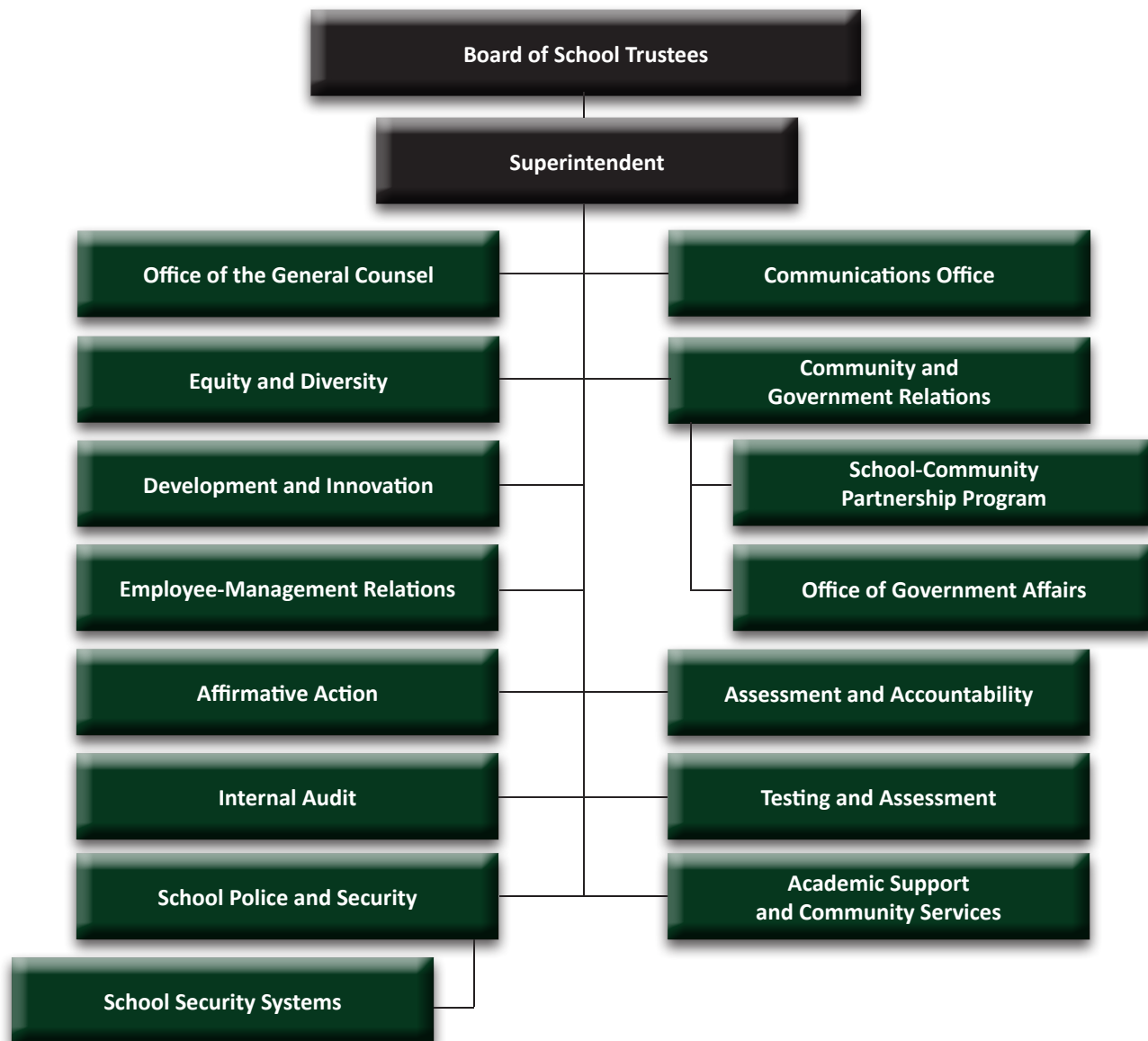
## Superintendent

### Cost Center Groups

001 Office of the Superintendent  
 003 Office of the General Counsel  
 004 Equity and Diversity  
 005 Development and Innovation  
 006 Employee Management Relations  
 007 Affirmative Action  
 053 Internal Audit  
 156 School Police and Security

### Cost Center Groups

012 Communications Office  
 008 Office of Government Affairs  
 133 Community and Government Relations  
 145 School-Community Partnership Program  
 055 Assessment and Accountability  
 121 Testing and Assessment  
 164 Academic Support and Community Services  
 657 Campus Security Systems





## Board of School Trustees

### Vision Statement

All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.

### Services:

**The Board of School Trustees (the Board), Cost Center Group 002,** as authorized by Chapter 386 of the Nevada Revised Statutes, is comprised of seven members, each elected to four-year terms and representing a different geographic region of Clark County. The Board elects a president, vice president, and clerk annually from among its members and currently schedules two regular meetings per month, as well as special meetings as needed. The Board adopted a governance method that allows the Board to focus its policies on issues that direct the overall goals of the District and the vision of public education in the Country.

The Board has set a vision that directs the superintendent to ensure that students will have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy. In addition to setting the vision, there is an ongoing, rigorous monitoring system in place and an annual formal evaluation of the superintendent and the District.

Throughout the year, trustees increase their dialogue with the community by conducting Community Linkage meetings to gather input on their educational goals. Additionally, each trustee hosts a Parent Advisory Committee (PAC), or Community Education Advisory Board (CEAB) meeting that promotes communication between parents, trustees, and the community as a whole.

The Board is dedicated to providing the leadership necessary for students to accomplish their education goals and securing financial resources for the District to ensure student success is an ongoing priority.

The budget includes salaries for staff, regular operational expenses for the department, and compensation.



### Fiscal Year 2010-11 Accomplishments:

- Hired Dwight D. Jones as the new Superintendent of Schools
- Hosted four "School Matters" shows on Vegas PBS with topics that included discussion on the superintendent search, 9-month schools, parent involvement, legislative issues, and high school proficiency exams
- Hosted four Community Linkage meetings that included discussion on Legislative issues, parent involvement, student engagement, and former District employees

### Fiscal Year 2011-12 Objectives:

- Complete the new reDistricting zones for Trustees' election boundaries
- Continue implementation of the Board's Strategic Planning Goals and Objectives
- Continue to use Community Linkage meetings as well as the Board's call-in show "School Matters" on Vegas PBS, as a public outreach tool
- Persistently focus on schools which are deemed to be underachieving

### Board Of School Trustees Allocations For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	1.00	\$ 81,642	1.00	\$ 84,852	1.00	\$ 90,280	\$ 5,428	6.4 %
Support staff	4.00	259,079	4.00	281,796	4.00	272,489	(9,307)	(3.3)%
Benefits		112,432	-	104,733	-	110,406	5,673	5.4 %
Purchased services		72,183	-	135,640	-	88,640	(47,000)	(34.7)%
Supplies		21,337	-	39,900	-	39,900	-	0.0 %
Other		28,575	-	38,560	-	28,560	(10,000)	(25.9)%
<b>Total</b>	<b>5.00</b>	<b>\$ 575,248</b>	<b>5.00</b>	<b>\$ 685,481</b>	<b>5.00</b>	<b>\$ 630,275</b>	<b>\$ (55,206)</b>	<b>(8.1)%</b>

Source: CCSD Budget and Accounting Departments

## Office of the Superintendent

**Mission Statement**

All students must be ready by exit. Whether students enter the workforce or postsecondary education after high school, graduation should prepare them to succeed without any need for remediation.

**Services:**

**Office of the Superintendent, Cost Center Group 001,** The Superintendent is the Chief Executive Officer of the District and is appointed by the Board of School Trustees. In turn, the Deputy Superintendent, Chief Financial Officer, and specific divisions and departments such as the Office of the Chief of Staff, Office of the General Counsel, Diversity and Affirmative Action Office, Chief of School Police, Community and Government Relations, Equity and Diversity Education, Assessment, Accountability, Research and School Improvement report to and are evaluated by the Superintendent who is responsible for implementing the Board's policies and directions. In addition, the Superintendent is the liaison to the Public Education Foundation.

The Office serves all of Clark County, which encompasses an area of 8,012 square miles and includes both metropolitan and rural areas. With over 309,000 students, 38,000 full-time, part-time, temporary, and substitute employees, and 357 schools, the District is the fifth-largest school district in the United States.

**Superintendent****Fiscal Year 2010-11 Accomplishments:**

- Secured private funding for three studies in the District:
  1. Organizational Analysis – The Gibson Group was selected through an RFP process to undertake an evaluation of the use of District resources. A principle goal was to determine whether or not dollars are being used most efficiently in the quest for improved student achievement. Results from the study are not available as of the printing of this document, but will be reported to the public during this fiscal year.
  2. Communications Review – This study focused on internal and external communications and resulted in a modification in departmental structure, and also has the office reporting directly to the Superintendent.
  3. Barriers to Student Achievement – Input was sought from all levels of employees through surveys tailored to employee groups, in addition to dozens of meetings and focus groups. The results were provided to the Superintendent (report available at <http://ccsd.net/news/attachments/20110425-1166139034.pdf>) and were a vital part of constructing his reform agenda.
- Developed "A Look Ahead, Phase I: Preliminary Reforms Report," which is a blueprint that outlines initial, concrete steps to be taken in order to improve student achievement in the District (available at <http://ccsd.net/news/pdf/20110527-469751854.pdf>).



- The Superintendent conducted numerous internal and external meetings with staff and citizens to help shape and promote reform, and to garner support of staff and community for necessary changes.
- Secured private-public partnerships to develop and implement the Nevada Growth Model. In conjunction with the Nevada Department of Education as well as other Nevada districts, the District has been a driving force behind this project.
- Secured private funding to explore establishment of a New School Division in the District, which, among other things, will deal with the expansion of school choice and charter schools; standardize the structure of empowerment schools, and bring best practices to scale.
- Successfully worked with the Nevada Legislature to implement significant education reforms and mitigate funding reductions.
- Restructured the District by creating performance zones, which flattened the organization and reduce administrative overhead.
- Oversaw budget cuts resulting from legislative funding reductions, ensuring least impact to schools but making largest percentage cuts at all non-school sites.

**Fiscal Year 2011-12 Objectives:**

- There will continue to be expansion of the empowerment school model, granting greater autonomy to schools in exchange for greater accountability.
- Thirteen zones and an Autonomous Zone have been created, replacing the former area service center structure. Schools will receive freedom/assistance commensurate with their performance. In 2011-12, schools that have a record of both solid academic performance and significant growth will be identified for inclusion in the Autonomous Zone.
- The New School Division, noted above, will mature and increase school choice options for students and families.
- Five turnaround schools have been identified. These schools have begun implementing dramatic changes, including substantial re-staffing, and should begin showing improvement this school year.

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**Fiscal Year 2011-12 Objectives - Continued:**

- The District is overseeing the development and implementation of the Nevada Growth Model. During 2011-12, the growth model will evolve to show student-level data and become a tool for facilitating transparency of individual school and student performance.
  - The District will pursue the use of technology in remote learning, and blend it with traditional face-to-face instruction in order to maximize both talent and resources within the District and provide another venue for instruction for those students who can benefit from online learning.
  - The District will cultivate public-private partnerships in the community, and build momentum and common interest behind the goal of making students ready by exit.
- 



**Office of the General Counsel, Cost Center Group 003,** The Office provides advice and representation on all legal matters in both State and federal courts, and before a variety of administrative agencies involving alleged civil rights violations, workers' compensation claims and appeals, unemployment hearings, disputes before Nevada's Employee-Management Relations Board, and administrative arbitrations with the various labor organizations which represent District employees. Additionally, the Office provides advice and counsel to staff and administration on a broad variety of issues faced daily by schools and the central office.

When demands for legal services exceed in-house capability, the Office contracts for additional legal services. Purchased services expenditures reflect those amounts reserved for contracted litigation support when it is impractical for in-house counsel to provide representation.

**Fiscal Year 2010-11 Accomplishments:**

- **Litigation:** The Office defended and resolved 37 lawsuits litigated in various courts including the United States Supreme Court, 9th Circuit Court of Appeals, federal district court in Nevada, the Nevada Supreme Court, state district courts, and various specialty courts, regarding a broad range of claims in such areas as civil rights, tort claims, commercial disputes, bankruptcy actions, construction claims, and employment disputes. The Office recovered in excess of \$200,000 in auto liability, workers compensation, property damage, and other miscellaneous claims on behalf of the District.
- **Administrative Law:** The Office represented the District and resolved 52 labor arbitrations with various employee groups, and conducted numerous investigations, evidentiary hearings, employee suspension hearings, student expulsion review hearings, and employment screens. The Office represented the District in formal hearings regarding Workers Compensation, Unemployment Compensation, labor disputes before Nevada's Employee-Management Relations Board, civil rights claims and investigations before the federal Office of Civil Rights, and reviewed and advised on numerous disciplinary documents, evaluations, and employment of probationary employees in support of collective bargaining agreements.

- **Advice and Counsel:** Recognizing the advantage of having in-house legal counsel who understand the organization, education laws, and District regulations and policies which apply to school activities, the Office has daily contact with schools and central office, and handles thousands of requests for legal advice on such topics as child custody, student records, protection orders, reports to child protective services, trespassing disruptive persons, subpoenas, school commercial contracts, fundraising, magnet lottery and desegregation issues, civil rights, bid protests, construction disputes, education records, copyright, charter schools, special education, public records, and collective bargaining. The Office also participated in the legislative process by providing legal analysis and testimony. Counsel provided numerous presentations to various groups of administrators, staff, parents, and elected officials on common legal problems and issues; provided two State-wide education law seminars to approximately 150 participants, and provided support to students by judging numerous moot court competitions and participating in law related educational activities in schools.

**Fiscal Year 2011-12 Objectives:**

- Minimize the financial impact of claims and litigation against the District
  - Maximize participation in District operational and employment planning in order to anticipate legal issues, thereby reducing the need for reactive legal services
  - Maximize preventive law programs and inform administration regarding new legal developments
- 

**Communication Office, Cost Center Group 012,** facilitates internal and external communication programs for the District. The Office serves students, families, departments, staff, businesses, other local agencies, and the community by overseeing or assisting departments with communication efforts such as special events, informational programs, District-wide newsletters and mailings, fast facts reference materials, District highlights posted online, and media relations with local, State and national print and broadcast outlets.



**Equity and Diversity Department, Cost Center Group 004**, provides services to assist educators in creating culturally supportive learning environments for all students in collaboration with District personnel and community leaders regarding culturally diverse programs and resources. The Department advocates for equity and diverse educational programs for students, parents, and the community. Technical assistance is provided and professional development is designed to focus on diversity as it relates to student achievement.

#### **Fiscal Year 2010-11 Accomplishments:**

- Delivered professional development training sessions to 106 schools, impacting 3,906 District staff members.
- Teachers were trained during the New Teacher Orientation session on the topic "Culturally Proficient Educators."
- Equity and Diversity Education school site liaisons participated in monthly professional development training sessions focusing on topics related to being a culturally proficient educator.
- Hosted the College Readiness Educational Workshop (CREW) at Mojave High School.
- Sponsored four Diversity Round Table sessions featuring a panel of community members.
- Hosted the 2010 and 2011 National Conference in Las Vegas with a total of 1100 attending participants.
- Sponsored the 2011 Cross Cultural Institute focusing on a variety of culturally relevant topics and workshops.

#### **Fiscal Year 2011-12 Objectives:**

- Provide Tier One and Tier Two level training to EDE school site liaisons to focus on using multicultural literature books to enhance student literacy skills
- Increase American Indian/Alaska Native students participating in the local and out-of-state college tour
- Support 10 school sites with implementation of the Operation Respect anti-bullying program
- Increase the use of the "SkillsTutor" tutorial program to assist students in the areas of reading, math, and science
- Increase the number of school site ongoing professional development sessions through the increased use of on-line courses as well as book study courses



**Development and Innovation Department, Cost Center Group 005**, through partnership and collaboration with the Public Education Foundation provides support through public and private sector funding for projects and initiatives that produce measurable outcomes and improved results and can be identified and documented as best practices. In collaboration with the Public Education Foundation, the Department provides administrators and teachers with the opportunity to test new ideas, forge strategic alliances, and establish pilot programs that encourage the highest standard of performance.

#### **Fiscal Year 2010-11 Accomplishments:**

- Expanded the We R Community program to 13 high schools
- Increased the number of Clark County Reads programs – enhanced six libraries, served 37 schools with Reading is Fundamental (RIF), placed reading partners in over 50 elementary schools, and maintained Reach Out and Read in 13 medical clinics
- Continued the expansion of the Teacher EXCHANGE™ with teachers receiving over 224,350 items, including almost 5,295 items online
- Partnered with multiple local nonprofit agencies leveraging resources to benefit children and community
- Awarded 409 scholarships to graduating high school seniors valued at \$743,300

#### **Fiscal Year 2011-12 Objectives:**

- Continue the expansion of We R Community to additional high schools
- Continue building service learning and volunteerism in the We R Community program
- Pursue additional scholarship opportunities and follow-up of high school graduates
- Continue to establish partnerships with local nonprofits to leverage resources
- Pursue public and private resources to support best practices, innovation, and effective research and development activities

#### **Development and Innovation Department**

Performance Measures	2008-09	2009-10	2010-11
New books distributed to students	110,000	119,000	93,000
Scholarships awarded	\$837,211	\$565,350	\$743,300
Volunteer hours logged by We R Community students from 13 classes	-	2,601	4,000



**Employee-Management Relations, Cost Center Group 006,** Employee-Management Relations (EMR) provides courteous, efficient, and effective customer service to schools, departments, employees, and the public in order to support student achievement by assisting administrators in implementing applicable laws, contractual agreements, and District policies, regulations, and procedures as they relate to personnel issues. These procedures support the implementation of the District's mission to provide students the tools and resources so they will have the knowledge, skills, attitudes, and ethics necessary to succeed academically and practice responsible citizenship.

EMR represents the interests of the District in the interpretation and implementation of the five employee negotiated agreements, as well as the policies, regulations, and procedures of the District. Examples of services include, but are not limited to:

- Bargaining with all five employee groups.
- Working with all departments and area service centers in the application of contract provisions
- Facilitating conflict resolution between employees and management with the five employee groups.
- Interacting with appropriate divisions of the District's organization in grievance hearings and arbitration proceedings.

**Fiscal Year 2010-11 Accomplishments:**

- Increased number and locations of trainings
- Use Early Resolution Process with all employee groups
- Be a resource for all of District on questions and concerns relating to employment matters
- Utilize the Grievance Review Committee (GRC) to settle CCEA grievances more efficiently and less costly

**Fiscal Year 2011-12 Objectives:**

- Continue to return all phone calls and e-messages within two business days
- Continue bargaining process for all five employee groups

**Employee-Management Relations**

Performance Measures	2008-09	2009-10	2010-11
Number of Grievances Filed by CCEA	108	129	211
Number of Grievances Filed by ESEA	119	135	111
CCEA Successful Pre-Grievance Resolutions	51	74	34
ESEA Successful Pre-Grievance Resolutions	55	42	29

**Affirmative Action, Cost Center Group 007,** is charged with the responsibility of handling complaints and issues related to the enforcement of Title VI and Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act of 1990, and the ADA Amendments Act of 2008, the Age Discrimination Act of 1975, Section 504 of the Rehabilitation Act of 1973, and Title IX of the Education Amendment of 1972. Specifically, the Office investigates complaints and inquiries from District staff and employment applicants who feel discriminated against in the areas of race, color, creed, sex (including harassment), marital status, national or ethnic origin, age (40 and over), and

disability. In addition, a number of reports are compiled and issued relative to the age, sex, race, and ethnic composition of the District workforce to include unified administration, licensed personnel, and support staff. The Office also annually prepares and distributes a detailed report on student enrollment by race, sex, and ethnicity. The Office also monitors all District activities relevant to maintaining a workforce that reflects the cultural diversity makeup of the community.

**Fiscal Year 2010-11 Accomplishments:**

- Investigated and responded to eight formal employee/applicant complaints filed with the Nevada Equal Rights Commissions (NERC)
- Investigated and responded to 18 formal employee/applicant complaints filed with the Equal Employment Opportunity Commissions (EEOC)
- Investigated and made decisions on 96 requests for reasonable accommodations made by disabled/injured employees for accommodations under the Americans with Disabilities Act (ADA)
- Investigated and brought resolution to 180 internal employee complaints/inquiries filed with the Office, running the gamut from sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.
- Prepared 16 reports pertinent to the student enrollment and employee workforce of the District

**Fiscal Year 2011-12 Objectives:**

- Continue to investigate and respond to formal employee/applicant complaints filed with the Nevada Equal Rights Commission (NERC)
- Continue to investigate and respond to formal employee/applicant complaints filed with the Equal Employment Opportunity Commission (EEOC)
- Continue to investigate and make decisions on disabled/injured employees' requests for reasonable accommodations under the Americans with Disabilities Act (ADA)
- Continue to investigate and bring resolution to internal complaints/inquiries filed with the Office (e.g., sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.)
- Prepare and issue major annual reports analyzing the status of student enrollment and employee workforce of the District

**Affirmative Action**

Performance Measures	2008-09	2009-10	2010-11
Number of District employees	32,077	31,140	30,555
Number of cases filed (all categories)	300	323	302
Number of cases closed/resolved	275	299	288



**Internal Audit Department, Cost Center Group 053**, provides assurances to administration and the Board that the District's operations and functions are adequately controlled, effective, efficient, and being carried out in accordance with applicable policies, plans, and regulations. The Department makes recommendations for improvement and provides impetus to administration to correct any weaknesses and discrepancies revealed by its examinations.

The Department performs audits in accordance with an audit plan approved by the Chief of Staff, with such plans and general results of audits being periodically reviewed by the Superintendent or his designee, and the audit advisory committee of the Board. The plan includes audits of any District related activities. School audits are performed on a rotation basis, and the Department's goal is to audit elementary schools every three years, and secondary schools at least every two years. Our selection criteria results in approximately 100 - 130 school audits annually.

#### **Fiscal Year 2010-11 Accomplishments:**

- Conducted 97 school audits, 12 gate receipt audits, and 17 operational or construction-related audits, as well as responded to numerous requests for audits
- Participated in training sessions for school administrators, bankers, and office managers
- Coordinated and participated in the ISO quality management system process audits and new auditor trainings
- Evaluated eight charter school's financial compliance of state requirements and provided requested support to charter schools, as part of the charter school evaluation team
- Provided three UNLV student interns with practical on-the-job internal audit experience

#### **Fiscal Year 2011-12 Objectives:**

- Conduct over 90 school audits, 14 gate receipts audits, and 10 operational or construction-related audits
- Respond to requests for audits as resources allow
- Participate in training administrators and school bankers as requested
- Continue to assist management to improve overall school audit results
- Evaluate charter schools as part of the charter school evaluation team
- Provide UNLV student interns with practical on-the-job internal audit experience

#### **Internal Audit Department**

<b>Performance Measures</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
School Audit Reports	137	100	97
Construction/ Department Audits/Follow-ups	10	14	17
Gate Receipt Audits	13	13	12



**Assessment and Accountability, Cost Center Group 055**, includes the departments of Accountability, Instructional Data Services, and Student Data Services. Accountability performs certain functions mandated by the legislature including the direction of production and dissemination of the District and school accountability reports.

**Instructional Data Services (IDS)** provides direction for the support and implementation of the District-wide Instructional Data Management System (IDMS) including the support for technical issues, development and delivery of training, creation of support materials, oversight for data collection and verification.

**Student Data Services (SDS)** provides ongoing supervision of the District's enrollment and attendance systems to assure accuracy of enrollment counts, which are required to obtain State funding and Federal Impact Aid. In addition to reporting for financial reasons, this department provides student-related information for dropout and demographic reports, monitors the enrollment and attendance for non-resident students, and assists school registrars and attendance clerks in managing their site-level student accounting responsibilities.

**Research** provides oversight for all institutional research, program evaluation, and District-wide survey activities conducted by the organizations and individuals within the District, as well as outside agencies and individuals. Research conducts original research that examines the effectiveness of District initiatives and programs, the results of which are used by District leadership to inform policy decisions. Research also coordinates the Action Research Project, a year-long professional development activity that supports teacher improvement, leadership, networking and morale.

**School Improvement** provides the legislated technical assistance to performance zones and schools through data gathering/analysis, inquiry and root cause analysis, and collaborating within best practices to focus on increasing overall student achievement, lowering the dropout rate, and increasing the graduation rate.

**Fiscal Year 2010-11 Accomplishments:**

- 9,307 HelpDesk calls and/or emails were resolved by the IDS Department within 24 business hours.
- 766 professional development sessions were conducted by the IDS Department.
- 35,406 Interim Assessment reports were generated and submitted to schools by the IDS Department within five business days of data uploads into IDMS.
- 11 professional development sessions were conducted by the Research Department.
- 673 professional development sessions were conducted by the School Improvement Department.
- 425 School Improvement, Restructuring, and Turnaround Plans were submitted to the Nevada Department of Education in a timely manner.
- 33 professional development sessions were conducted by the Assessment Department.
- 1,217,565 Interim Assessments were distributed, scanned, scored, and reported three times during the year by the Assessment Department.

**Fiscal Year 2011-12 Objectives:**

- Track HelpDesk calls and/or emails and resolve 95% of them on the average within 24 business hours, as documented by the IDS Problem and Logged Issues Conferences and tracking records.
- Conduct 24 professional development sessions and create related materials on navigating through and generating reports within the Division’s data warehouses, as documented by Pathlore training and supplemental training documents.
- Generate 95% of the identified District assessment reports on the average within five business days of data uploads into IDMS for administrators, site coordinators, and area administrators, as documented.
- Develop, implement, and evaluate training to assist schools, as requested, in transitioning to the Common Core State Standards, as documented by Pathlore training and supplemental training documents.
- Submit 100% of the required School Improvement, Restructuring, and Turnaround Plans to the Nevada Department of Education in a timely manner.

**School Police and Security, Cost Center Group 156**, comprised of the School Police Operations, Administrative Division, and the Security Services Division.

The Operations Division encompasses campus and patrol-based police officers supervised by one police captain, two police lieutenants and 14 police sergeants. Its jurisdiction is divided geographically into eight law enforcement area commands. Two police officers are assigned to most high schools and four patrol officers assigned to each command area, primed to respond to the needs of all elementary, middle, and high schools. Additional police officers patrol all properties and buildings 24 hours a day, seven days a week.

The Administrative Division is supervised by a police captain, one lieutenant, two police sergeants and one inspector. The Division encompasses the Training Bureau, Detective Bureau, Communications Bureau, and the Bureau of Professional Standards. The Training Bureau manages and facilitates “training tracks” focusing on skills specific to the Nevada Commission on Peace Officer’s Standards & Training (POST) and the Department’s organizational structure and needs.

The Detective Bureau investigates crimes committed on District property. Duties include crime scene investigation, physical surveillance, intelligence gathering, gang enforcement, advisory, and prevention. The Bureau interviews victims, witnesses, and suspects, and utilizes photography, video surveillance, and audio and video recording equipment to resolve both criminal and non-criminal acts that impact the District.

The Dispatch Center provides public safety dispatch services to the District and local communities. The Center is staffed 24 hours a day, seven days a week with Police Department dispatchers trained to handle emergency calls for police, fire, and emergency medical assistance, as well as non-emergency calls and inquiries. The dispatchers utilize a dispatch program titled Computer Aided Dispatch (CAD). Dispatchers are cross-trained to perform criminal history checks, enter and receive warrant information, monitor all District intrusion, fire, and freezer alarm systems, in addition to monitoring over 12,000 surveillance cameras stationed throughout all District properties.

**Assessment and Accountability**

Performance Measures	2008-09	2009-10	2010-11
Number of Surveys Evaluated District/School	128,209	139,934	116,510
Improvement Plan Submitted	342	347	425
Staff Trained in School Improvement Process	14,011	14,457	6,730
Accountability Plans Submitted	326	344	349
Instructional DMS HelpDesk	1,039	2,373	9,307
Participants Trained in IDMS	3,043	1,572	4,373
Student Transcript Requests Processed	59,635	48,069	43,459
Confidential Record Requests Processed	17,231	15,039	17,373
SASI Corrections for School Users	134,289	135,016	126,628



The mission of the School District Police (CCSDPD) is to provide a safe, secure, and nurturing learning environment that is conducive to education. This includes the maintenance of law and order with respect for the constitutional rights of all. It supports the implementation of the District's educational program by providing optimal service and support to meet the collective needs of students, employees, and community.

#### Fiscal Year 2010-11 Accomplishments:

- The CCSDPD was the recipient of two Webber Seavey Awards.
- Format established for first year proofs necessary to obtain 2013 Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation
- Expanded partnerships with other law enforcement agencies (local, State, nation) in an ongoing effort to improve communications and compare best practices in order to better meet the needs of the community

#### Fiscal Year 2011-12 Objectives:

- Complete enhancements to the new CAD and report management systems
- Complete cost savings transition from custom made uniforms to better, more cost effective, standard blue uniforms
- Continue to work with the Facilities Division and the Department of Student Threat Evaluation & Crisis Response to complete the reorganization of the District's emergency management program

#### School Police and Security

Performance Measures	2008-09	2009-10	2010-11
Number of Calls for Service	63,161	70,631	84,137
Number of Alarm Activations	22,338	23,919	31,903
Number of Reports	7,821	7,703	8,568

### Superintendent's Office and Other Subordinate Allocations<sup>1</sup>

For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	56.81	\$ 5,773,322	62.12	\$ 6,365,862	57.12	\$ 5,839,555	\$ (526,307)	(8.3)%
Licensed	3.00	394,626	5.00	546,305	5.00	709,603	163,298	29.9 %
Support staff	270.93	15,847,516	284.01	16,214,373	265.36	15,663,229	(551,144)	(3.4)%
Benefits		7,552,580	-	8,544,553	-	8,672,287	127,734	1.5 %
Purchased services		2,044,402	-	2,426,608	-	2,215,408	(211,200)	(8.7)%
Supplies		2,704,169	-	2,949,090	-	1,844,050	(1,105,040)	(37.5)%
Other		85,515	-	120,700	-	78,850	(41,850)	(34.7)%
<b>Total</b>	<b>330.74</b>	<b>\$ 34,402,130</b>	<b>351.13</b>	<b>\$ 37,167,491</b>	<b>327.48</b>	<b>\$ 35,022,982</b>	<b>\$ (2,144,509)</b>	<b>(5.8)%</b>

Source: CCSD Budget and Accounting Departments

Note: Includes General Counsel, Equity and Diversity, Development and Innovation, Employee-Management Relations, Affirmative Action, Communications Office, Internal Audit, Assessment and Accountability, Testing, and School Police.

### Community and Government Relations

#### Mission Statement

Community and Government Relations supports student achievement by developing productive relationships in the community, engaging and involving the public, and effectively communicating accurate and essential information to all audiences.

#### Services:

The Division is comprised of four offices, each providing a valuable service in support of the District's mission.

**Office of Community and Government Relations, Cost Center Group 133**, works with various audiences to garner support for education. The Office works with the business community to maintain positive relationships and enlist support of District goals. It also interacts with local, State, and federal elected officials and associated offices to ensure the coordination of policies,

legislation, and funding in a manner that benefits students, parents the District, and the general public.

**School-Community Partnership Program, Cost Center Group 145**, coordinates efforts of the business community to support, complement, and supplement the curriculum of the District. The Office is guided by the Partnership Advisory Council, made up of business leaders in the community, whose mission is "To connect business and community resources with school resources to enrich the educational experience and increase student achievement." More than 700 business and community agencies are involved in providing partnership experiences for students.

**Office of Government Affairs, Cost Center Group 008**, represents the District in matters concerning the legislature, the Legislative Counsel Bureau, the Nevada State Board of Education, and the Nevada Department of Education. The Office helps develop legislative priorities and prepare bill draft requests; represents



the District at legislative hearings; lobbies during the legislative session; meets with legislators during the interim to assist with the education-related concerns of their constituents; organizes and assists with the District's legislative roundtables; assists legislators in developing ideas that will benefit the District; and serves as a District contact on various issues.

**Office of Parent Services** is responsible for developing, coordinating, and implementing internal and external programs that focus on increasing parent involvement and student academic achievement. The purpose of the Office is to increase the engagement of parents through identifying, creating, and fostering opportunities for two-way, meaningful communication with parents, students, community partners, and staff.



#### Fiscal Year 2010-11 Accomplishments:

- Represented the District during the 75th Legislative Session and before interim committees of the Nevada State Legislature
- Coordinated activities of the Superintendent's Education Opportunities Advisory Committee in the preparation of recommendations to improve persistently underachieving elementary schools
- Created a new community and government relations website to provide additional communication to the community on the functions and goals of the office
- Created a CCSD Facebook page to communicate District announcements and events.
- Increased the number of the Stay-in-School Mentoring Project participants from 203 during the 2009-10 school year to 243 during the 2010-11 school year.
- Increased the number of participating Focus School businesses from 211 during the 2009-10 school year to 216 during the 2010-11 school year.
- Coordinated the third District-wide Family Enrichment Day in collaboration with UNLV and the Nevada System of Higher Education to increase parental involvement in academics and educate families on college planning in support of the Go To College State-wide initiative.
- Participated in National Parent Teacher Association Urban Family Engagement Initiative to foster and engage community partners and families in education.

#### Fiscal Year 2011-12 Objectives:

- Represent the District at interim committees of the Nevada State Legislature
- Monitor implementation of education reform initiatives passed by the Nevada State Legislature and coordinate District participation in the SB 11 study on developing a new funding formula for public schools
- Increase the number of participants in the Stay-in-School Mentoring Project and the number of businesses participating in the Focus School Project
- Expand opportunities for parent and community participation by coordinating outreach programs including Principal for a Day, Family Enrichment Day, and the State-wide Parent Involvement Conference.

- Conduct action research on the benefits of partnerships in conjunction with the Research and Accountability Department to determine the correlation to students' achievement
- Implement a new Ambassador Program to provide additional communication with school and community members about curriculum based partnership and resources available to schools
- Organize and support the Instructional Unit's community initiative, "One Student at a Time", to re-engage students not enrolled in school or who are at risk of dropping out
- Provide ongoing support for multiple projects conducted by the special advisor to the Superintendent, including working with internal and external audiences to support initiatives related to the Superintendent's goals

Performance Measures	2008-09	2009-10	2010-11
Focus Schools with Partners (# of business partners)	115 (210)	132 (211)	137 (216)
Focus School Students Served	111,569	122,902	121,646
Communities in Schools – students served	14,305	14,156	9,968
School-Community Partnership Volunteers	7,607	10,124	12,396
School-Community Partnership (in-kind and volunteer support)	\$16,577,384	\$15,597,168	\$20,985,086
School-Community Partnership Cash Donations	\$1,592,461	\$2,476,774	\$1,873,550

## Final Survey Results Comparative Percent Positive Response

For Fiscal Years 2008-09 Through 2010-11

Response	Parents			Students			Staff		
	2009	2010	2011	2009	2010	2011	2009	2010	2011
Safe environment	93.2	94.2	94.8	80.3	81.7	83.0	92.4	93.1	92.0
Clean environment	93.9	95.3	96.0	63.5	65.0	65.4	87.0	88.3	86.5
Adequate facilities	92.4	94.2	93.6	81.5	82.9	83.3	86.1	86.8	85.3
Welcome at school	94.1	95.1	94.9	89.3	89.7	90.0	N/A	N/A	N/A
Shared decision making	84.9	85.2	86.8	71.8	71.6	72.7	77.2	77.1	71.8
Staff accessibility for parents	91.2	92.8	93.0	N/A	N/A	N/A	96.2	96.2	94.9
Staff accessibility for students	N/A	N/A	N/A	80.9	82.2	83.2	96.9	97.1	96.5
Region accessibility	87.1	91.4	89.1	N/A	N/A	N/A	75.2	80.7	73.4
Fair treatment of students	92.5	93.2	94.4	63.8	63.7	65.0	90.2	90.1	89.5
Special needs programs availability	94.8	95.4	95.2	94.0	94.6	94.7	84.7	85.3	83.6
High academic expectations	90.5	90.5	90.6	81.7	81.9	83.2	81.0	79.7	75.7
Basic - reading, writing, math	97.0	97.3	97.0	95.9	96.3	96.6	89.2	89.0	86.1
Learning other subjects	96.9	97.7	97.0	93.5	93.5	93.6	90.9	89.7	87.4
Academic progress communication	91.6	92.7	93.3	78.3	78.4	78.3	95.2	96.6	94.4
Attendance & behavior communication	94.7	94.6	94.9	75.6	75.6	75.1	93.4	94.4	92.7
Transportation communication	78.1	75.7	72.7	N/A	N/A	N/A	89.9	89.3	88.1
Academic assistance opportunities	90.5	91.3	91.4	88.9	89.8	90.1	93.6	94.5	93.0
Student technology use	93.1	94.2	93.3	81.4	81.3	81.4	89.9	89.2	87.6
Student recognition	90.4	90.9	91.0	73.4	72.7	73.4	88.2	88.4	86.0
Extracurricular activities	89.1	90.5	89.5	86.6	87.4	87.2	86.3	85.8	84.5
Responsible citizenship	92.3	92.6	92.9	84.1	84.5	85.5	79.3	77.8	74.7
Enthusiasm/excitement for learning	90.8	91.1	92.0	73.9	74.5	75.2	65.9	63.5	61.1
Career education	N/A	N/A	N/A	N/A	N/A	N/A	81.0	80.2	77.6
Dress code enforced	N/A	N/A	N/A	78.3	78.5	80.3	N/A	N/A	N/A
Full day kindergarten beneficial	89.1	90.0	92.2	65.0	65.8	67.1	87.0	85.9	88.8
Recommend school to a friend	90.7	91.4	91.3	72.6	73.3	73.1	84.6	84.1	80.5
Homework relates to classwork	95.7	95.7	96.1	90.7	90.7	91.3	N/A	N/A	N/A
Creativity and innovation	90.2	90.5	90.7	80.5	80.3	80.7	79.9	77.5	74.0
Critical thinking/problem solving	91.9	92.0	91.5	86.1	86.3	86.9	81.4	80.3	75.6
Leadership skills	87.8	88.2	88.2	82.5	82.7	84.1	77.0	75.9	72.5
Interpersonal skills	89.9	90.5	90.2	85.3	86.0	86.1	79.9	78.9	77.0
Organizational skills	88.6	88.7	88.2	71.9	71.9	72.2	81.5	80.1	76.3
Courtesy and respect	93.7	94.2	94.9	83.3	83.8	85.3	85.5	84.8	83.5
Honesty and trustworthiness	92.3	93.0	93.4	81.7	82.2	83.8	82.8	82.4	79.8
Fosters kindness and caring	91.0	91.7	92.7	77.6	78.2	80.8	83.0	82.2	80.3
Report card helps	91.8	93.9	93.4	90.7	91.5	91.7	N/A	N/A	N/A
Parent link	-	69.1	82.8	-	-	66.3	-	94.1	94.8

N/A = Not Applicable

Source: Community and Government Relations Allocations

## Community and Government Relations Allocations

For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	10.00	\$ 873,412	10.00	\$ 935,469	7.00	\$ 681,024	\$ (254,445)	(27.2)%
Licensed	-	(574)	-	1,966	-	1,966	-	0.0 %
Support staff	7.84	336,637	7.84	335,702	5.84	252,298	(83,404)	(24.8)%
Benefits		407,133	-	425,050	-	330,187	(94,863)	(22.3)%
Purchased services		101,943	-	161,096	-	112,596	(48,500)	(30.1)%
Supplies		55,751	-	32,866	-	9,352	(23,514)	(71.5)%
Other		3,810	-	16,406	-	906	(15,500)	(94.5)%
<b>Total</b>	<b>17.84</b>	<b>\$ 1,778,112</b>	<b>17.84</b>	<b>\$ 1,908,555</b>	<b>12.84</b>	<b>\$ 1,388,329</b>	<b>\$ (520,226)</b>	<b>(27.3)%</b>

Source: CCSD Budget and Accounting Departments



## Instruction Unit

### Cost Center Groups

100 Deputy Superintendent

103 Area Service Center 1

106 Area Service Center 2

105 Area Service Center 3

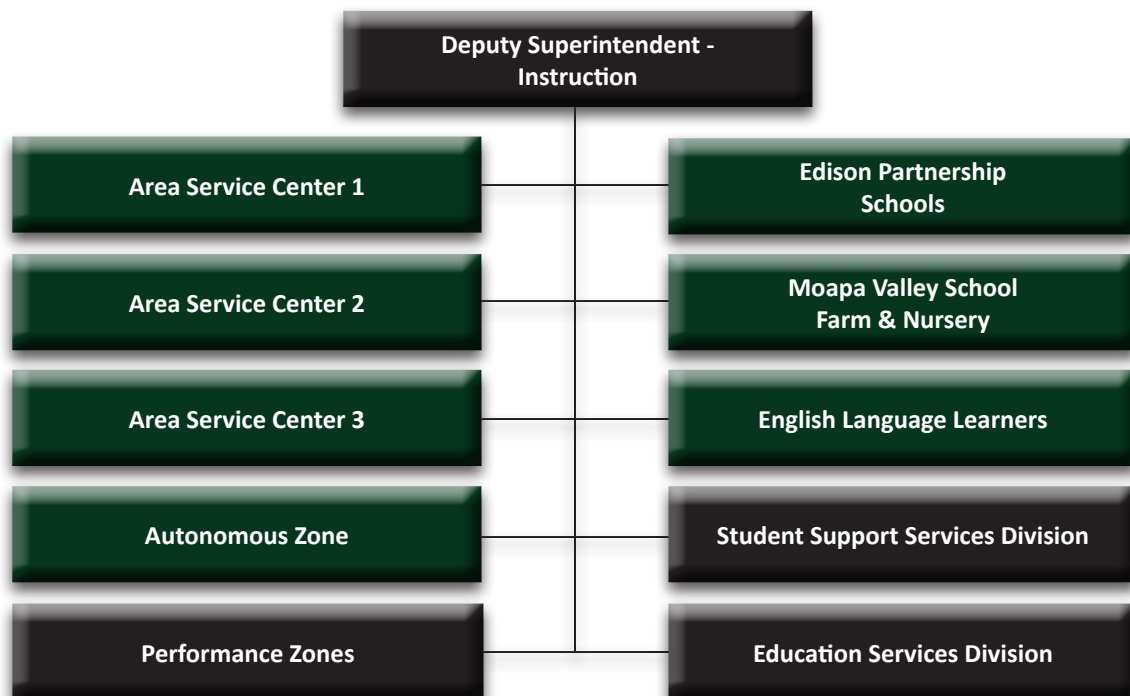
107 Autonomous Zone

### Cost Center Groups

049 Edison Partnership Schools

114 Moapa Valley School Farm & Nursery

122 English Language Learners



## Instruction Unit

### Mission Statement

The primary mission of the Instruction Unit is to create in each school an environment that results in equity in learning and educational opportunities for all students. To support this mission, the Unit is committed to effective and best practice instruction, and to proficient leadership and management practices.

### Services:

The Unit is responsible for the operation of 321 schools divided among three area service centers, 13 performance zones, one autonomous zone, and a Prime Six zone.

The Cost Center Groups comprising the Unit overview are the following:

100	Deputy Superintendent - Instruction
103	Area Service Center 1
105	Area Service Center 3
106	Area Service Center 2
049	Edison Partnership Schools
114	Moapa Valley School Farm & Nursery
122	English Language Learners

**Cost Center Groups 100, 103, 105, and 106** - Cost Centers comprising the Unit include the operations of the offices of the Deputy Superintendent, three associate superintendents, and 15 academic managers who are assigned to supervise the elementary and secondary, magnet schools, and career and technical academies located within the District. The budget appropriations include three area associate superintendents, 15 academic managers, three ombudsman, secretarial staff, services and supplies.

Seven elementary schools are managed by Edison Schools. The expenses covered by the partnership contract reside in Cost Center 0049, Edison Partnership Schools. Edison Schools manages seven elementary schools. The seven schools are Cahlan, Crestwood, Elizondo, Lincoln, Lynch, Park, and Ronnow Elementary Schools. The budget for this Cost Center includes staffing, utilities, and supplies for the seven schools.

The Moapa Valley School Farm and Nursery Project was established to provide high school students with “hands-on” experiences on a model working farm. Cost Center 0114 provides students with development and implementation of planting, harvesting, and watering schedules, as well as a variety of livestock production projects. The project also provides support activities for students affiliated with the high school chapter of the FFA (formerly known as Future Farmers of America). In addition, the farm is responsible for planting and nurturing a variety of trees and shrubs which are then utilized by the Grounds Department to replace or augment the landscaping of existing school sites.

The English Language Learners (ELL) program offers dual language programs in which English speakers and learners are grouped in classrooms and learn literacy skills in both English and Spanish. The goal of this program is to assist schools in providing comprehensive services for English language learners including student identification, language assessment, program placement, instructional support, and coordination of related services. Direct services to schools are provided by itinerant specialists who are assigned by their area service center. These specialists serve as mentors to classroom teachers and provide onsite training, technical assistance, and language assessments to all ELL students in accordance with the requirements of the No Child Left Behind provisions.

### Fiscal Year 2010-11 Accomplishments:

- Reduced the dropout rate from 5.8% to 4.6%
- Improved the graduation rate from 65.1% to 68.1%
- Reduced the achievement gap:
  1. Achievement gap of students in English/language arts targeted through the Quality Assurance Framework (four indicators evidenced growth/hit identified target, eight indicators evidenced growth/did not hit identified target, and five indicators showed declines)
  2. Achievement gap of students in mathematics targeted through the Quality Assurance Framework (10 indicators evidenced growth/hit identified target, two indicators evidenced growth/did not hit identified target, and four indicators showed declines)
- Expanded career and technical education opportunities with the opening of two new CTAs: SW-CTA and Veterans Tribute CTA. Additionally, plans underway to open West-CTA and to expand magnet opportunities with the creation of one additional International Baccalaureate Primary Years school
- Promoted equity and diversity in grades K-12 with continued work targeting the inclusion of Cultural Connections in syllabi and the Curriculum Essentials Framework as content areas/ courses are reviewed and revised
- Increased the common semester exam pass rates in PreAlgebra Grade 8 and Algebra IH at the middle school level for first semester of the 2010-11 school year:
  1. 79% of indicators on the Quality Assurance Framework showed improvement or remained constant.
  2. 51% of indicators reflect growth by meeting or exceeding identified targets for improvement.
  3. 28% of indicators evidenced growth less than the identified targets or remained constant.
  4. 21% of indicators declined and did not meet identified targets.

### Fiscal Year 2011-12 Objectives:

- Continue to reduce dropout rates
- Improve graduation rates for all students
- Continue to reduce the achievement gap
- Promote equity and diversity in all grades
- Improve student outcomes on common semester exams in mathematics
- Increase percentage of indicators contained on the Quality Assurance Framework (QAF) demonstrating improvement



## Instruction Allocations

### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	96.50	\$ 8,580,493	109.50	\$ 10,638,062	118.00	\$ 11,700,902	\$ 1,062,840	10.0 %
Licensed	948.00	53,008,891	1,492.00	81,362,920	1,406.03	76,170,342	(5,192,578)	(6.4)%
Support staff	285.13	10,936,139	335.34	12,751,825	334.53	13,326,288	574,463	4.5 %
Benefits		23,886,492	-	36,184,809	-	37,824,261	1,639,452	4.5 %
Purchased services		2,163,403	-	2,479,265	-	2,029,922	(449,343)	(18.1)%
Supplies		5,136,695	-	5,617,982	-	5,523,373	(94,609)	(1.7)%
Other		61,941	-	50,464	-	37,089	(13,375)	(26.5)%
<b>Total</b>	<b>1,329.63</b>	<b>\$ 103,774,054</b>	<b>1,936.84</b>	<b>\$ 149,085,327</b>	<b>1,858.56</b>	<b>\$ 146,612,177</b>	<b>\$ (2,473,150)</b>	<b>(1.7)%</b>

Source: CCSD Budget and Accounting Departments

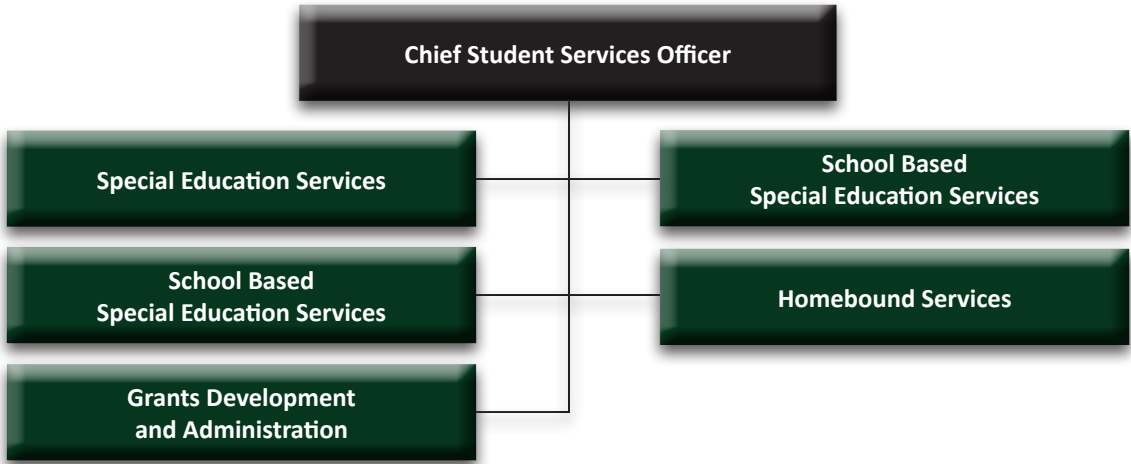
Student Support Services Division

Cost Center Groups

- 135 Chief Student Services Officer
- 044 Special Education Services
- 130 School Based Special Education Services
- 137 Grants Development and Administration

Cost Center Groups

- 663 Special Education Extended School Year
- 842 Homebound Services





## Student Support Services Division

### Mission Statement

The Student Support Services Division provides leadership, services, and support to strengthen the capacity of schools, families, and communities to ensure the success of all students through collaboration in the education process.

### Services

The Division is responsible for providing services under Special Education, Gifted & Talented Education (GATE), Grants Development and Administration (GDA), and Title I.

The Cost Center Groups comprising the Student Support Services Division are the following:

135	Chief Student Services Officer
044	Special Education Services
130	School Based Special Education Services
137	Grants Development and Administration
663	Special Education Extended School Year
842	Homebound Services

**Chief Student Services Officer, Cost Center Group 135**, supports and provides the maximum opportunities for students with disabilities. Specifically, students with low incidence disabilities requiring significant and multiple services for disabilities such as autism, hearing impairments, visual impairments, and deaf/blind are funded. The Division Compliance and Monitoring Department is also funded through the Center. The Center ensures compliance with federal and State mandates concerning students with disabilities and represents the District in matters of due process. The Center answers questions from schools and service providers regarding Section 504, IDEA, and NRS 388. Additionally, funding supports bilingual services for special education students and provides funding for professional development activities. The Division also supports the coordination of charter school activities.

**Special Education Services, Cost Center Group 044**, provides unit allocations to schools for licensed personnel. The special education programs have been developed to meet the staffing needs of students with disabilities as well as those who are gifted and talented. Various programs that support the continuum of special education services are funded by the Center.

**School Based Special Education Services, Cost Center Group 130**, provides a full continuum of educational services to students with disabilities within the District. Program enrollments of the Department include students eligible under Public Law 101-476 and Public Law 99-457 as amended and augmented by subsequent federal acts and NRS 388 and other applicable laws. The services range from the cooperative consultative program to special education schools and out-of-District placement pursuant to the provision of NRS 395. The determination of appropriate special education services and programs and the extent to which the student participates in general education programs are based



upon the student's individual needs as determined via the Individualized Education Program (IEP) process. During 2010-11, the Department provided services to 32,454 students while placing 52.8% of these students in a general education setting.

**Grants Development and Administration, Cost Center Group 137**, consists of grant writers, program evaluators, and support staff. Once funding is obtained, the writers assume responsibility for fiscal management, project oversight, and adherence to local, State, and national policies, regulations, and laws. The program evaluators conduct evaluation activities throughout the year that include program and participant research, data collection, analysis of process and outcome data. Evaluators monitor aggregated and disaggregated data for analysis to produce local, State and federal reports in compliance with activity monitoring. The Department shares all fiscal and evaluation reports with appropriate District personnel to achieve maximum program efficiency and effectiveness.

**Special Education Extended School Year (ESY), Cost Center Group 663**, services are mandated to assure a Free and Appropriate Public Education (FAPE) as determined by the Individualized Education Program (IEP) for students with significant disabilities. The number of students identified for and participating in the Extended School Year Program is 4,383.

#### Fiscal Year 2010-11 Accomplishments:

- Early Childhood programs throughout the District pursued National Accreditation of Early Childhood (NAECE) to receive national accreditation
- Expanded the number of Child Find supports
- Increased Title 1 HOPE services to students who are homeless
- Received a High School Graduation Initiative grant to decrease the drop-out rate
- Provided support through the Parent Connection Center for families of students with autism
- Implemented procedures to increase participation of Community Based Instruction

- Developed a partnership with Project Search to provide work experience to students with disabilities
- Expanded AIMSweb to include all elementary schools and select middle schools
- Maintained a lower percentage (10.5%) of students in special education than the national average (11.9%)
- Increased the percentage of special education students placed in a general education setting from 52.0% to 52.8%

#### Fiscal Year 2011-12 Objectives:

- Develop community partnerships to expand the services and supports offered to students with individualized needs
- Streamline the Special Education Management System to enhance IEP compliance
- Secure additional funding to serve identified program needs of the District
- Provide supports to schools regarding inclusive practices
- Increase the number of special education students served in the general education setting
- Provide data-driven on-going professional development opportunities for support staff, licensed personnel and administrators
- Support District initiatives, such as the Growth Model, INFORM, Curriculum Engine, and Common Core State Standards
- Evaluate current spending to ensure fiscal compliance, as well as drive educational change
- Align resources, personnel, and professional development

under common District goals and initiatives for improved student outcomes

- Support schools in the Response to Instruction Framework
- Provide support to students to enhance safe access to the school environment and curriculum
- Increase collaboration among various departments to ensure alignment with common objectives
- Ensure compliance with ELL, Title 1 and various rights, laws, regulations, and policies governing students with disabilities

#### Student Support Services

Performance Measures	2008-09	2009-10	2010-11
Students receiving special education services	32,441	32,167	32,454
Percentage of students in special education	10.4%	10.4%	10.5%
Percentage of special education students in general education	51%	52%	52.8%
Students enrolled in special education extended school year program	2,519	3,809 <sup>1</sup>	4,383 <sup>1</sup>
Special education extended school year program sites	28	30	30
Gifted and Talented Education (GATE) students served	6,260	5,552 <sup>2</sup>	5,316 <sup>2</sup>

<sup>(1)</sup> Estimated

<sup>(2)</sup> 3rd grade testing not included

### Student Support Services Division Allocations

For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	57.90	\$ 5,363,543	62.35	\$ 5,922,466	59.22	\$ 5,637,552	\$ (284,914)	(4.8)%
Licensed	3,028.30	174,268,741	3,395.50	179,545,835	3,323.30	172,144,446	(7,401,389)	(4.1)%
Support staff	77.99	5,473,975	88.23	5,691,989	84.38	5,508,080	(183,909)	(3.2)%
Benefits		65,756,272	-	71,101,259	-	70,473,384	(627,875)	(0.9)%
Purchased services		3,118,007	-	1,154,539	-	4,189,039	3,034,500	100.0 %
Supplies		934,804	-	653,736	-	794,493	140,757	21.5 %
Property		-	-	10,000	-	10,000	-	- %
Other		617,931	-	29,982	-	24,432	(5,550)	(18.5)%
<b>Total</b>	<b>3,164.19</b>	<b>\$ 255,533,272</b>	<b>3,546.08</b>	<b>\$ 264,109,806</b>	<b>3,466.90</b>	<b>\$ 258,781,426</b>	<b>\$ (5,328,380)</b>	<b>(2.0)%</b>

Source: CCSD Budget and Accounting Departments



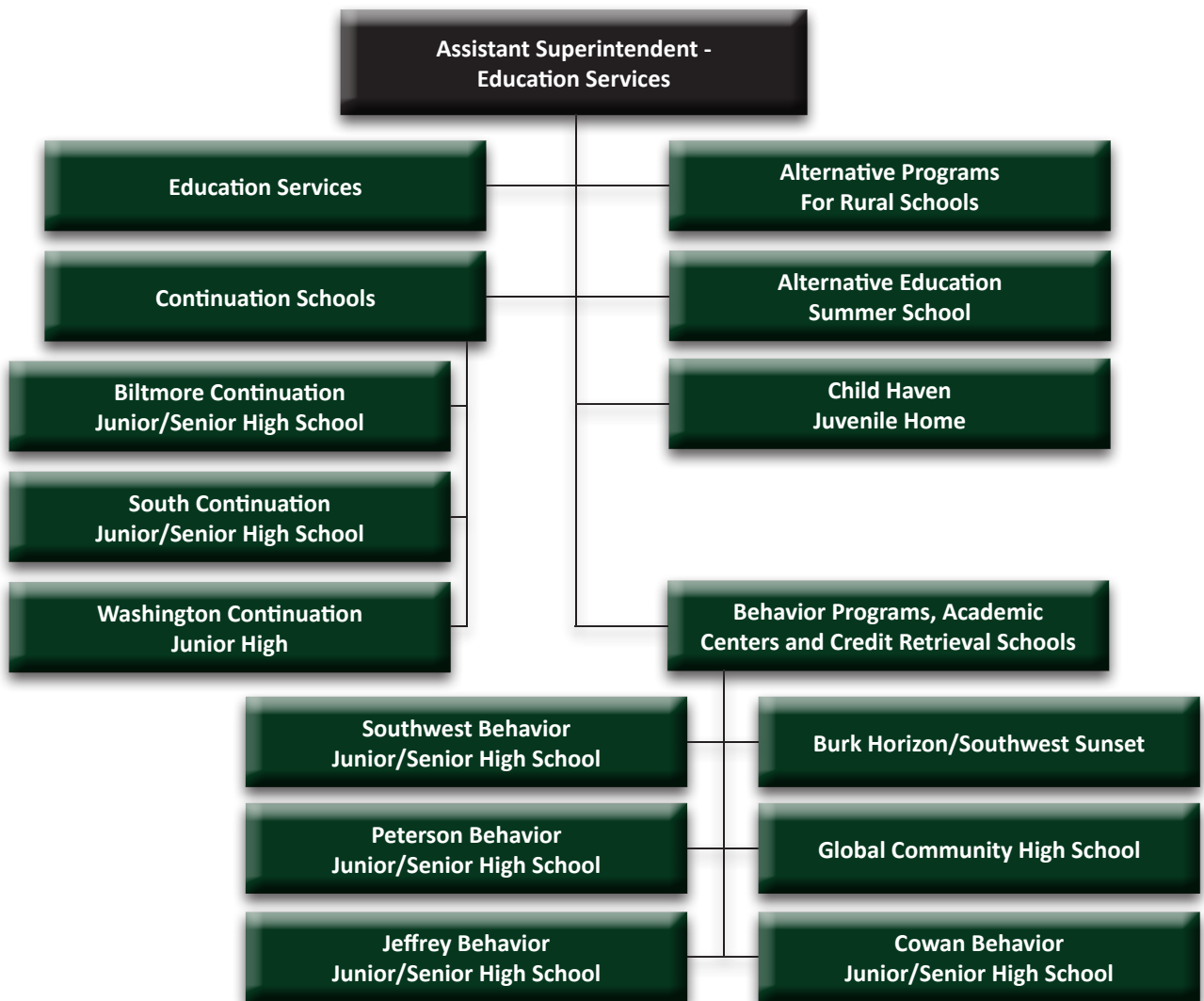
## Education Services Division

### Cost Center Groups

151 Assistant Superintendent - Education Services  
 128 Education Services  
 152 Alternative Programs for Rural Schools  
 220 Biltmore Continuation Junior/Senior High School  
 439 Peterson Behavior Junior/Senior High School  
 664 Alternative Education Summer School  
 720 Southwest Behavior Junior/Senior High School  
 773 Jeffrey Behavior Junior/Senior High School

### Cost Center Groups

792 South Continuation Junior/Senior High School  
 844 Child Haven Juvenile Home  
 877 Burk Horizon/Southwest Sunset  
 878 Global Community High School  
 880 Washington Continuation Junior High  
 888 Cowan Behavior Junior/Senior High School





## Education Services Division

**Mission**

It is the mission of the Education Services Division (ESD) to provide students with the essential skills, attitudes, and integrity necessary to become successful, responsible citizens.

**Services:**

The Assistant Superintendent of the Education Services Division oversees the Department of Education Options/ Correctional, Department of Education Options Areas 2 and 3, Department of Education Options Areas 1 and 4, Department of Education Options/Continuation, Department of Adult Education, Office of Administrative Services, and the Department of Pupil Personnel Services. The Executive Director reports directly to the Assistant Superintendent and is responsible for the day-to-day operations of the Division's departments, schools, and programs. The Division provided instruction and related services to over 54,000 students during 2010-11. Many of these students experienced academic and social challenges in comprehensive school environments. The unique needs of these students require ongoing evaluation and development of curriculum and innovative instructional programs.

The Cost Center Groups comprising the Division overview are the following:

128	Education Services
151	Assistant Superintendent, Pupil Personnel Services, Attendance Enforcement
152	Alternative Programs for Rural Schools
220	Biltmore Continuation High School
437	Morris Behavior Junior/Senior High School
439	Peterson Behavior Junior/Senior High School
440	Cowan Behavior Junior/Senior High School
550	Desert Rose High School
615	High Desert State Prison
617	Adult Education
664	Continuation Summer Schools
720	Southwest Behavior Junior/Senior High School
773	Jeffrey Behavior Junior/Senior High School
792	South Continuation Junior/Senior High School
815	Morris Sunset East High School
832	Florence McClure Women's Correctional Center
838	Southern Desert Correctional Center
839	High Desert Correctional Center Youthful Offender Program
844	Child Haven, Juvenile Court Schools
846	Spring Mountain Junior/Senior High School
863	Desert Rose Adult High School
877	Burk Horizon High School/Burk Southwest Sunset High School
878	Global Community High School at Morris Hall
880	Washington Continuation Junior High School
888	Cowan Sunset High School

The Division operates five behavior schools for secondary students and provides short term placement for students with chronic and/or severe behavior problems at their zoned school of enrollment. Students are referred to the program by the administration of the



secondary schools and through adjudication during the expulsion referral process. The programs are for students in grades 6-12. Students assigned to schools for approximately 45 school days from the date of the offense. The goal is to assist students in changing their behaviors so that they may successfully return to their home school, to an alternative school, or to a secondary school, which may be other than their zoned school, once they have completed their assignment. Students are required to regularly attend school, adopt and maintain a positive attitude, follow all school rules and regulations, and perform well academically. The program provides a highly structured learning environment which includes a mandatory character education course. Most students exit the program with improved academic progress, attendance, and acquired social skills to avoid conduct which required placement in an alternative school.

The three continuation schools provide educational programs for students who, by action of the Board, have been expelled from the District. Continuation schools educate and prepare students for a successful return to a comprehensive or alternative school setting. Students are provided core academic and elective courses and the curriculum is delivered utilizing direct instruction, independent study, competency based instruction, and directed-study models.

Global Community High School at Morris Hall serves students new to the country, grades 9-12, while promoting English proficiency and tolerance of cultural diversity among all students. The school provides a safe, nurturing, and individualized educational environment with smaller class sizes and more individualized attention for each student.

One horizon and three sunset high schools provide an alternative education setting for students in grades 9-12 who are at-risk of dropping out of school or who have already dropped out but may have accumulated academic credits towards graduation. Horizon students attend classes during the day while sunset students attend in the afternoon and evening. The small school model contributes to the success of horizon and sunset students. Students are offered a flexible school schedule, while meeting all graduation requirements.



Adjudicated school aged students, under jurisdiction of the Clark County Division of Family and Youth Services, receive instruction at Juvenile Court Schools and the Clark County Detention Center (CCDC). These educational programs are an essential component in the overall responsible effort to rehabilitate at-risk, adjudicated offenders.



Correctional programs provide adult inmate students located within the State prisons with instructional activities, both academic and vocational, which lead to the attainment of an adult high school diploma or to prepare for the General Educational Development (GED) test.

The Department of Adult Education provides educational services for individuals 17 years old and older who are seeking either a GED or a high school diploma. Students entering with the idea of earning a GED are encouraged and counseled into expanding their career opportunities to include a high school diploma. Programming is provided through direct classroom instruction at approximately 40 sites across the valley as well as through an independent study format.

The Department of Pupil Personnel Services is responsible for processing all student expulsion recommendations and coordinating due process hearings as prescribed by District, State, and/or federal regulations.

The Office of Attendance Enforcement assigns attendance officers to serve all schools. Attendance officers assume a primary responsibility for identifying the cause of student absences and working with schools, parents, and other District and community agencies to resolve attendance issues and ensure that all parties are in compliance with State and federal compulsory attendance statutes and District attendance policies and regulations. The Office provides a District representative in Juvenile Truancy Court.

The need to provide year-round programming for alternative schools continues to grow for a variety of at-risk students. The need to provide more opportunities for students to fulfill credit

requirements, full-time continuation school placements, and necessary intervention programs for detention center programs require a 12 month schedule. The summer programs for continuation schools, detention center programs, and independent study begins approximately one week after the regular school year ends and is in session for six weeks.

#### Fiscal Year 2010-11 Accomplishments:

- Each South Continuation Junior/Senior High School student was enrolled in a guidance class supporting behavior mentoring, test taking strategies and classroom success.
- Burk High School students volunteered over 390 hours to the community through its Community of Caring program.
- The Department of Adult Education's class of 2011 graduated over 1,400 students with a high school diploma and awarded over 1,100 credentials to adult students.
- The Class of 2011 had more than 350 of its graduates afforded the opportunity to graduate from their comprehensive schools as a direct result of programming opportunities proved through the Department of Adult Education and the concurrent student enrollment program.

#### Fiscal Year 2011-12 Objectives:

- Provide additional opportunities and programs to assist students who have dropped out, or who are at risk of dropping out, to earn their high school diploma, GED, and/or career and technical certification
- Increase student performance on State assessments (CRT, NHSPE, and NWPE)
- Increase average daily attendance, graduation rates, and reduce drop-out rates
- Assist all schools by providing administrative training and referral information regarding student searches, and bullying, harassment, and intimidation initiatives

#### Education Services

Performance Measures	2008-09	2009-10	2010-11
Average number of students serviced daily	23,000	23,000	23,000
Number of programs/schools	37	31	31
Expulsion referrals processed	5,295	4,660	4,890

### Education Services Division Allocations

#### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	21.50	\$ 2,053,039	22.50	\$ 2,151,236	20.50	\$ 2,015,750	\$ (135,486)	(6.3)%
Licensed	119.00	8,428,412	140.50	9,362,481	139.50	9,318,920	(43,561)	(0.5)%
Support staff	93.57	4,305,994	101.78	4,580,346	92.44	4,164,474	(415,872)	(9.1)%
Benefits		4,660,110	-	5,264,061	-	5,346,688	82,627	1.6 %
Purchased services		102,486	-	116,300	-	12,500	(103,800)	(89.3)%
Supplies		599,830	-	594,631	-	500,988	(93,643)	(15.7)%
Property		-	-	75,000	-	-	(75,000)	(100.0)%
Other		604	-	6,600	-	6,100	(500)	(7.6)%
<b>Total</b>	<b>234.07</b>	<b>\$ 20,150,475</b>	<b>264.78</b>	<b>\$ 22,150,655</b>	<b>252.44</b>	<b>\$ 21,365,420</b>	<b>\$ (785,235)</b>	<b>(3.5)%</b>

Source: CCSD Budget and Accounting Departments

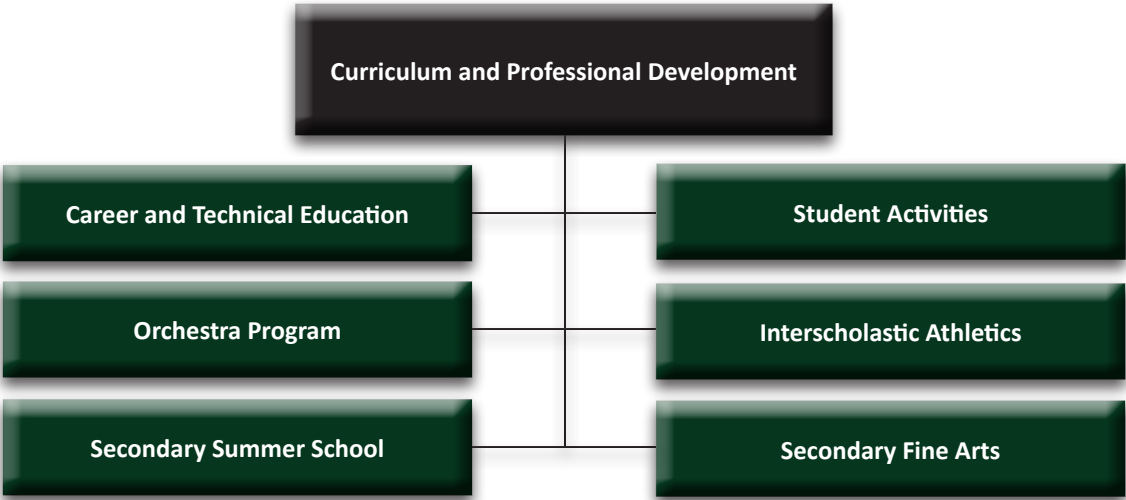
Curriculum and Professional Development Division

Cost Center Groups

- 110 Curriculum and Professional Development
- 111 Student Activities
- 112 Interscholastic Athletics
- 113 Career and Technical Education

Cost Center Groups

- 116 Secondary Fine Arts
- 119 Orchestra Program
- 662 Child Haven Juvenile Home



## Curriculum and Professional Development Division

### Mission Statement

The Curriculum and Professional Development Division provides leadership and guidance for all stakeholders to increase student achievement through standards-based curricula, professional development, and educational support.

### Services:

The Division is an integral part of the Instruction Unit and provides leadership and service in support of the District's vision: All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy. The Superintendent's vision of "*Ready by Exit*" establishes a foundation of high expectations to promote success for all students. The Division serves 217 elementary schools, 56 middle schools, and 49 high schools located in Area Service Centers 1, 2, and 3 of the District. In October 2010, the Nevada State Department adopted the Common Core State Standards (CCSS). CCSS are a State-led initiative that reflects the concepts and skills in K-12 English language arts and mathematics that students need to be successful in college and careers.

The Cost Centers comprising the Division are the following:

110	Curriculum & Professional Development
111	Student Activities
112	Interscholastic Athletics
113	Career and Technical Education
116	Secondary Fine Arts
119	Orchestra Program
662	Secondary Summer School

**Curriculum & Professional Development, Cost Center Group 110**, reflects the organization of the Division and includes the assistant superintendent; directors, each with responsibility for specific core content areas and programs including mathematics, English language arts, science, and social studies; and curriculum and professional development administrators, project facilitators, and secretarial support necessary for those operations. Additional budget projects also support services including K-12 Library, K-12 Instructional Technology, Elementary Fine Arts, K-12 Foreign Language, and K-12 Guidance and Counseling. Support for Secondary Education Programs, Early Intervention, and Driver Education is also reflected in this unit.

**Student Activities, Cost Center 111, and Interscholastic Athletics, Cost Center Group 112**, provide direction and coordination of information and support related to student activities and graduation for areas and schools; opportunities for student interaction with appropriate local, State, and national organizations; high school commencement ceremonies for the District; leadership training opportunities for students and adults; and a variety of athletic programs for students in middle schools and high schools. The funds also provide fees and travel expenses associated with student organizations; Northwest Accreditation fees for all District schools;



payment of all officials, non-District security, athletic trainers, and stand-by medical services; State tournament and meet expenses; program staffing of administrative, licensed, and secretarial support; and Nevada Interscholastic Activities Association dues.

**Career & Technical Education (CTE), Cost Center Group 113**, support students in developing academic and technical skills necessary for personal and workplace success through numerous student leadership activities and work-based learning experiences. CTE staff work with teacher task forces to develop, revise, and align curriculum with CTE and academic State standards. Additionally, CTE staff provides professional development to teachers allowing them to stay abreast of current technologies and pedagogies.

**Secondary Fine Arts, Cost Center 116, and the Orchestra Program, Cost Center Group 119**, provide a sequential, comprehensive, standards-based curriculum for the music, dance, theater, and visual arts programs in each of the secondary schools and allows for participation in professional development and community outreach opportunities. Through the direction provided by nationally recognized trained and qualified experts and adjudicators, students participating in festivals, honor ensembles, and other organized events are provided with the opportunity to achieve a higher standard of performance. The Orchestra Program also partially funds the year-long, four-tiered Las Vegas Youth Orchestra Program and serves to organize the District's Equivalent Credit Music and Distinguished Music Scholar programs.

**Secondary Summer School, Cost Center Group 662**, provide support for students to participate in middle school and high school summer courses, including facilities, personnel, and instructional materials. The Guidance and Counseling Services Department coordinates the summer school annually. Together with the summer school coordinator, the Department works with the area service centers in establishing summer school guidelines and identifying summer school sites for the six-week instructional period. Funding for summer school is derived from tuition, which is presently \$100 per half-credit.

**Fiscal Year 2010-11 Accomplishments:**

- Aligned K-8 English language arts and mathematics curricula to the CCSS
- Unwrapped K-8 English language arts and mathematics CCSS
- Developed and implemented the Curriculum Engine, a web-based curriculum delivery system that promotes fast access to the curriculum, stores powerful collective knowledge, and provides a collaborative lesson-planning tool for teachers.
- Provided professional development to approximately 1,200 teacher leaders serving grades K-5 & 6-8 mathematics and English language arts
- Provided curricular and instructional support through Expert Mathematics Committee and professional development opportunities to increase student achievement on common semester mathematics exams in Pre-Algebra 8, Pre-Algebra HS, Algebra I, Geometry, and Algebra II
- Developed 37 new courses, revised 82 courses, and retired 13 courses across all content areas
- Worked with schools regarding Title IX rules and regulations to develop and implement a comprehensive plan to achieve Title IX compliance

**Fiscal Year 2011-12 Objectives:**

- Align grades 3-8 mathematics, grades 9-12 English language arts, and Algebra I and Geometry curricula to the CCSS
- Unwrap 9-12 English language arts and mathematics CCSS
- Implement 9-12 English language arts, Algebra I, and Geometry curricula into the Curriculum Engine
- Provide professional development on the CCSS and the Curriculum Engine to K-12 teachers and administrators
- Develop and implement Pre-Advanced Placement strategies and professional development for middle school reading, English, mathematics, science, and social studies
- Provide professional development for administrators and teachers regarding high-quality Tier I reading instruction aligned to the CCSS
- Continue to expand professional development opportunities regarding Response to Instruction (RTI) including the RTI Reading Decision Map

- Continue to implement, facilitate, and expand professional development opportunities for teachers in all content areas and grade levels
- Continue to provide resources for students with regard to the Nevada High School Proficiency Exam in reading, writing, science, and mathematics

**Curriculum and  
Professional Development  
Performance Measures**

	2008-09	2009-10	2010-11
Curriculum Engine			
Professional Development Participants	N/A	N/A	3,366
Professional Development Session – Participants	46,608	46,092	42,361
Students Participating in Work-Based Learning Opportunities	108,568	112,303	118,050
CTE Business/Community Members Enhancing Student Learning	3,094	3,583	3,821
Students Participating in Fine Arts Festivals	36,236 <sup>2</sup>	19,937 <sup>2</sup>	17,857 <sup>2</sup>
Ensembles Participating in Fine Arts Festivals	707 <sup>2</sup>	567 <sup>2</sup>	522 <sup>2</sup>
Students Participating in Orchestra Festivals	7,881 <sup>2</sup>	6,665 <sup>2</sup>	6,011 <sup>2</sup>
Ensembles Participating in Orchestra Festivals	248	214 <sup>2</sup>	216
Students Enrolled in Secondary Summer School	15,827	14,303	<sup>1</sup>

<sup>1</sup> Data is not yet available

<sup>2</sup> The decrease in student fine arts festival participation can be attributed to an increase in travel to out-of-District events as an alternative.

## Curriculum And Professional Development Division Allocations

### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	23.10	\$ 2,303,281	24.10	\$ 2,367,715	21.50	\$ 2,137,075	\$ (230,640)	(9.7)%
Licensed	13.00	2,766,146	12.50	2,856,934	4.50	2,322,343	(534,591)	(18.7)%
Support Staff	43.17	2,542,283	39.06	2,622,491	27.46	2,142,555	(479,936)	(18.3)%
Benefits		1,711,225	-	1,762,912	-	1,412,035	(350,877)	(19.9)%
Purchased Services		5,277,130	-	4,755,426	-	4,725,050	(30,376)	(0.6)%
Supplies		1,416,762	-	1,549,934	-	1,188,284	(361,650)	(23.3)%
Other		514,362	-	260,925	-	225,085	(35,840)	(13.7)%
<b>Total</b>	<b>79.27</b>	<b>\$ 16,531,189</b>	<b>75.66</b>	<b>\$ 16,176,337</b>	<b>53.46</b>	<b>\$ 14,152,427</b>	<b>\$ (2,023,910)</b>	<b>(12.5)%</b>

Source: CCSD Budget and Accounting Departments



## Finance and Operations Division

### Cost Center Groups

050 Chief Financial Officer  
052 Budget Department  
060 Accounting Department  
650 Facilities and Bond Fund Management  
636 Real Property Management  
593 Demographics, Zoning, and Geographic Information Systems

### Cost Center Groups

011 Graphic Arts Center  
070 Purchasing and Warehousing  
767 Risk Management  
091 Transportation  
953 Food Services



<sup>1</sup> Note: Described in Other Governmental and Proprietary Funds Sub-Section

## Finance and Operations Division

### Services:

The Deputy Superintendent/Chief Financial Officer (CFO) is responsible for all financial operations of the District. The financial operations of the District include all bond financing, budgeting, and financial reporting activities. The Division acts as a liaison with state elected and other officials in all matters regarding Statewide school finances, appropriations and tax policy, as well as providing testimony on District finances during sessions of the Nevada Legislature. The CFO also provides considerable support in the employee bargaining process with the District's four bargaining units.

The cost centers comprising the Finance and Operations Division overview are the following:

050	Chief Financial Officer
052	Budget Department
060	Accounting Department
650	Facilities and Bond Management (Capital Funds)
593	Demographics, Zoning, and Geographic Information Systems
636	Real Property Management
011	Graphic Arts Center (Internal Service Fund)
070	Purchasing and Warehousing
767	Risk Management (Internal Service Fund)
091	Transportation
953	Food Services (Enterprise Fund)

**The Budget Department, Cost Center Group 052,** is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. Based upon direction by the Board, the District's budget is established through the presentation of a recommended budget by staff, discussion and analysis of the merits of alternatives and options through the Board, and distribution of the approved budget allotments to the operating divisions of the District. The Department provides financial information as requested by the media, legislators, union representatives, other governing bodies, the Board, the Superintendent, and the CFO. The Department's staff assists schools and departments in working within their individual budgets and developing methods of budgetary allotments for future years.

**The Accounting Department, Cost Center Group 060,** is organized along six functional lines, which include General Accounting, Accounts Payable, Cash and Investment Management, Accounting Systems, Payroll, and Employee Benefits. These areas perform various duties, including maintaining the District's accounting software package, monitoring and reconciling the District's purchasing card program, processing payments to over 13,000 vendors, servicing both the General and Bond Proceed Investment Portfolios, preparing the Comprehensive Annual Financial Report (CAFR), producing and distributing bi-weekly and semi-monthly payrolls for over 38,000 employees, and administering all benefit and related payroll deductions, including tax-deferred 403(b) and 457 plans for District employees.



### Fiscal Year 2010-11 Accomplishments:

- Provided periodic reports and attended meetings with individual committee members to provide fiscal reporting of the 1998 Capital Improvement Program (CIP) progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others involved in the District's issuance of debt
- Earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the 18th consecutive year
- Earned the Meritorious Budget Award from the Association of School Business Officials (ASBO)
- Earned the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 2009-10 Comprehensive Annual Financial Report (CAFR)
- Prepared and submitted all Nevada Department of Education as well as other State of Nevada reporting requirements within requested deadlines

### Fiscal Year 2011-12 Objectives:

- Continue to provide fiscal reporting of school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others
- Prepare a 2011-12 Budget and Statistical Report that meets the GFOA criteria to earn a Distinguished Budget Presentation Award
- Prepare a 2010-11 Comprehensive Annual Financial Report (CAFR) that qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting
- Conduct work sessions to provide budgetary updates and seek input from members of the Board, administration, and community
- Provide fiscal reporting as necessary to facilitate proactive planning in anticipation of potential revenue and program reductions

## Finance

Performance Measures	2008-09	2009-10	2010-11
Amount of Bonds Sold for School Construction	N/A	N/A	\$110,245,000
Fitch Bond Rating	AA	AA	AA
Moody's Bond Rating	Aa2	Aa1	Aa2
Standard & Poor's Bond Rating	AA <sup>1</sup>	AA <sup>1</sup>	AA-
A/P Invoices Processed	139,363	128,946	119,188
Number of Purchasing Card Transactions	121,422	139,862	141,846
Amount of Purchasing Card Transactions	\$48,190,145	\$58,849,308	\$65,714,708
Received GFOA awards for Budget and Statistical Report and CAFR	Yes	Yes	Yes
Tentative Budget Adopted	4/7/08	4/14/09	4/7/10
Final Budget Adopted	5/21/08	5/20/09	5/19/10
Amended Final Budget Adopted	12/11/08	12/10/09	12/9/10

<sup>1</sup> The District was the first Nevada school district to be rated in the AA category from all three rating agencies.



**The Demographics, Zoning, and Geographic Information Systems, Cost Center Group 593**, consists of three sections that provide student enrollment projections, attendance zone recommendations, building utilization studies, school capacity calculations, and space analysis for educational programs. It evaluates the District's desegregation plan and recommends boundary adjustments, school choice options and programs to promote student diversity throughout the District; allocates the use of and coordinates the relocation of portable classrooms; manages and operates the geographic information system (GIS) and computerized zoning; evaluates student enrollments and tracks demographic trends; develops maps identifying school locations, attendance zones, future school locations, region and Board of Trustee boundaries; and coordinates student safety routes to and from school. In addition, the staff facilitates the activities of the Attendance Zone Advisory Commission (AZAC).

## Fiscal Year 2010-11 Accomplishments:

- Identified geographic areas of concern (hot spots) and submitted proposals for relief utilizing the AZAC process in support of the Board to approve the 2011-12 attendance boundaries
- Prepared District-wide enrollment projections for short and long term planning and school specific attendance projections
- Facilitated input into the development of the Superintendent's performance zones and redefining of the Area Service Centers
- Researched, developed, and implemented a database on an enterprise server of facility floor plans and site plans in a DHS (Department of Homeland Security)
- Worked closely with the Board, District legal staff, communities of interest and the public at large in developing a Trustee redistricting plan
- Provided traffic safety related guidance to public policy and governing bodies, law enforcement agencies, schools, staff and parents

## Fiscal Year 2011-12 Objectives:

- Evaluate past, present, and anticipated student enrollment patterns and their affect within the current economic trends at the District, County, and State levels
- Refine projection methodologies that provide small area projections, which may establish greater accuracy for the Board's school site decisions and District staffing projections
- Provide GIS expertise and manpower to the Clark County Emergency Operations Command Center, and maintain secure databases, while providing analysis and recommendations regarding student, staff and stakeholder safety
- Increase DZG's role in Suggested Route to School Program
- Monitor student enrollments and placement of educational programs to ensure adequate space
- Continue to support the newly opened West Career and Technical Academy's GIS computer lab

## Demographics, Zoning, and Geographic Information Systems

Performance Measures	2008-09	2009-10	2010-11
Projected Number of Students	314,136	313,688	309,373
Final Number of Students Enrolled	311,221	309,442	309,899
Variance From Projection	(1.0)%	(1.4)%	0.2 %

**Transportation, Cost Center Groups 091 and 093**, employs over 1,800 employees, operates 1,567 buses and supports 1,251 other vehicles. The mission of the Department is to provide safe, efficient, and timely transportation to over 111,000 students to and from school each day over an area of 8,012 square miles. Transportation is provided to students who live two or more miles (exceptions for hazards) from school and to special education students with unique transportation needs. Transportation is provided during regular school day hours as well as for interscholastic athletics, school activities, and special events. The Department is currently re-certified to ISO 9001:2008 standards and is dedicated to continual improvement, student achievement and every student being "Ready by Exit".





Drivers and buses are added each year to accommodate the increasing number of routes associated with the opening of new schools, the accelerating demands of transporting disabled students, and the reconfiguration of transportation patterns resulting from a dynamic, often expanding metropolitan area.

**Vehicle Maintenance Services, Cost Center Group 092**, employs a staff of 139 employees. The most cost-effective means of vehicle maintenance is provided without compromising safety. It provides the required number of vehicles daily, including school buses for student transportation and fulfills the needs of all administrative and support staff vehicle requirements.

#### **Fiscal Year 2010-11 Accomplishments:**

- Provided safe, reliable, and efficient transportation services to eligible students and staff, while maintaining the bus fleet availability at a rate of at least 95%
- Due to lower student growth rates and aggressive route optimization, reduced staffing resulting in a cost avoidance savings. Reductions were met primarily through attrition which enabled driving staff to maintain their morale.
- As a result of IEP team training, reduced the number of required Transportation Aides by approximately 5%.
- Continued to provide and improve on a web-based registration process, adding a live chat feature
- Worked with the HR Department to develop and implement a training academy for future leaders of the Department (Vehicle Maintenance Services, Routing & Scheduling, and Field Supervision)
- Developed a bell-time program for the next school year that will result in reduced number of runs and drivers by 200 each
- Adjusted supervisory structure at each bus yard office to provide consistent application of policies and procedures
- Centralized routing and scheduling at the Eastern Yard to enable better span of control over the process adapting to lower numbers of staff

#### **Fiscal Year 2011-12 Objectives:**

- Implement the newly acquired software program and reorganize the Routing and Scheduling Section to achieve maximum efficiency, thus assuring optimum load counts on all routes, with monitoring for continued effectiveness
- Identify various positions throughout the Department in which cross-training will lead to better utilization of employees to accomplish daily departmental tasks
- Continue to use an effective Bus Park-Out program to reduce daily miles driven and other operating costs
- Continue to enhance "Train-the-Trainer" programs and offer ever improved training opportunities to all skill areas
- Continuation of the driver safety awareness program to include monthly safety messages and accident statistics and support the Fleet Manager in identifying focus areas throughout the District
- Use the Parent Link system as a means of notifying parents of student eligibility and route information and continue to provide information on available web products
- Ensure that our staff is aware of their commitment to student achievement goals which include dedication to a "Ready by Exit" strategy for each student
- Encourage use of online training resources over the need for direct delivery of instructions whenever feasible

#### **Transportation and Vehicle Maintenance Services**

<b>Performance Measures</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Buses	1,536	1,470	1,567
Students Transported Daily	105,804	119,572	111,504
Bus Miles Driven	19,695,448	19,806,036	20,843,596
Number of Bus Stops	22,468	19,233	18,872
Vehicles/Buses Maintained	2,800	2,716	2,818
Vehicles/Bus Miles Driven	30,021,522	29,446,843	31,429,169

**Purchasing and Warehousing Department, Cost Center Group 070**, oversees the functions of District-wide purchasing, warehousing, mail distribution, equipment/furniture standards, graphic arts, design and production, and supply chain management.

The Purchasing Department procures equipment, supplies and services for the District in accordance with the Nevada Revised Statutes (NRS) and District policies. The Department processes over 50,000 purchase orders each year in excess of \$350 million. Competitive activities are issued each year for expenditures exceeding \$50,000 in accordance with NRS 332. The Department is also responsible for new construction equipment and furniture standards and placement of all furniture and equipment in new construction projects, portables, additions, and in areas with increased enrollment and/or new special education classes. The Department also manages the supplier outreach program, equipment replacement programs, Connex clean-up program, and three satellite purchasing operations in the Maintenance, Food Service, and Transportation Departments.



#### Fiscal Year 2010-11 Accomplishments:

- Completed draft documents for all key processes
- Offered skill competency courses and Excel certifications
- Participated in statewide cooperative purchasing ventures
- Implemented new SRM-MDM catalog system
- Expanded supplier outreach program and increased utilization

#### Fiscal Year 2011-12 Objectives:

- Implement additional punch out catalogs
- Focus communication and customer service training
- Streamline non-standard purchase request process
- Roll out Trackable inventory system
- Simplify and improve performance measures and tracking

#### Purchasing and Warehousing Department

Performance Measures	2008-09	2009-10	2010-11
Dollar Value of Purchase Orders (not including facilities projects)	\$315 Mil	\$302 Mil	\$371 Mil
Number of Purchase Orders Processed	63,352	60,636	50,785
Suppliers Average Delivery Time	16 Days	18 Days	16 Days
Number of Bids Processed	89	71	73
Number of Active Suppliers	3,756	4,426	5,091
Number of On-Line Requisitions	118,684	113,664	110,346

**The Warehousing Section, Cost Center Group 074**, receives, stores, delivers, transfers, and picks up supplies, furniture, equipment, and books throughout the District. The distribution section of the warehouse is comprised of a fleet of nine trucks, including a 2 ½ ton truck and tractor trailers. The Department also manages the District's surplus equipment, FOSS science replenishment program, and recycles computers, printers, plastic, cardboard, toner cartridges, paper, metals, and other items.

#### Fiscal Year 2010-11 Accomplishments:

- Significant reductions in surplus inventory
- Installed GPS units on all Warehouse vehicles
- Centralized FOSS operation in Warehouse IV
- Reconfigured Warehouse I to streamline used inventory

#### Fiscal Year 2011-12 Objectives:

- Automate/advertise surplus disposition process
- Complete musical instrument replacement program
- Establish standard performance measures in each area
- Develop tracking system for delivery completion

#### Warehousing Section

Performance Measures	2008-09	2009-10	2010-11
Number of EDI Suppliers	11	9	10
Dollar Value of EDI Orders	\$67,879,091	\$64,577,200	\$66,514,516
Cost Avoidance	\$257,250	\$171,555	\$635,415
Number of Pickups and Returns	5,675	4,225	3,776

**The Mail Services Center, Cost Center Group 076**, offers intra-district delivery and pickup services to all schools and departments within the District. Thirteen delivery trucks service 498 locations and handle an average of 16,000 pieces of U.S. mail per day. The Center acts as the centralized liaison between the District and United States Postal Service and Federal Express, insuring the lowest possible cost on mailings.

#### Fiscal Year 2010-11 Accomplishments:

- Maintained service levels within reduced budget guidelines
- Increased integration of mail and warehouse deliveries
- Installed GPS units on all Mail Service vehicles
- Expanded courier cross training
- Reduced hours to meet budget reduction requirements

#### Fiscal Year 2011-12 Objectives:

- Implement new geographic route structure
- Resolve all non-delivery issues within 24 hours
- Work closely to maximize savings
- Update website and publish USPS changes promptly
- Cross train with Warehouse and Graphics

#### Mail Services Center

Performance Measures	2008-09	2009-10	2010-11
Number of Mail Stops	478	501	498
Pieces of Mail Posted	7,623,521	5,383,837	4,166,120
Average Cost of Mail Piece Posted	0.258	0.306	0.321
Average Cost of US First Class Rate	0.31	0.36	0.37



## Finance And Operations Division Allocations

### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	42.10	\$ 3,772,353	47.00	\$ 4,335,148	47.00	\$ 4,281,437	\$ (53,711)	(1.2)%
Support staff	1,562.08	72,948,954	1,625.59	71,999,893	1,354.30	55,582,730	(16,417,163)	(22.8)%
Benefits		32,755,084	-	33,173,468	-	28,992,036	(4,181,432)	(12.6)%
Purchased services		6,149,569	-	6,840,745	-	6,611,188	(229,557)	(3.4)%
Supplies		9,975,917	-	11,091,731	-	14,184,051	3,092,320	27.9 %
Property		-	-	25,000	-	-	(25,000)	(100.0)%
Other		78,634	-	46,624	-	44,465	(2,159)	(4.6)%

<b>Total</b>	<b>1,604.18</b>	<b>\$ 125,680,510</b>	<b>1,672.59</b>	<b>\$ 127,512,609</b>	<b>1,401.30</b>	<b>\$ 109,695,907</b>	<b>\$ (17,816,702)</b>	<b>(14.0)%</b>
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Source: CCSD Budget and Accounting Departments

## Districtwide Expenditures

### Services:

This cost center provides for those costs which are not necessarily assigned to individual schools or departments. Projects in this unit are typically to appropriate funds that are distributed Districtwide or to accumulate reserves or deferred appropriations.

The 2011-12 Final Budget development for this unit involves the following areas.

#### Salary line items include:

- Extra duty payments for building rental activities
- Salary schedule payments for mid-year reclassifications of support and administrative staff

#### Benefits include:

- Funding for potential shortfall of retiree health payments and vacations
- Funding for unused sick leave payments
- Funding for CCEA career plan benefit payments

#### Purchased Services include:

- Projected professional fee of \$9.1 million paid to Edison Schools. In the General Operating Fund, Edison receives a per pupil revenue based on weighted enrollment similar to that of charter schools. The professional fee represents the difference between estimated per pupil revenue and expenditures paid on behalf of Edison by the district for payroll and supplies.
- \$5 million for transfers to area service centers based upon the formula to support differentiated funding
- \$5 million for waste removal services
- \$5 million for property and liability insurance
- Deferred purchased services allocations

#### Supplies include:

- Deferred instructional supplies
- Field trip clearing account. This account reflects a credit appropriation of \$5 million. Schools are charged for field trips by the Transportation Department. The offsetting credit is reported in this clearing account.

#### Property includes:

- Vehicle needs for the District
- Equipment requests from all administrative units

#### Ending fund balance categories include:

- \$3.8 million reserved for inventories, \$30.0 million restricted for ESEA employee group insurance, \$16.5 million for categorical indirect cost reimbursement, and \$19.7 million as an unassigned ending fund balance.

## School Allocations Districtwide

### Services

This cost center reflects amounts for instructional supplies and equipment for all schools in the District. Following approval of the total appropriation levels in this budget for all schools combined, the aggregate amounts are then distributed to schools based upon formulas tied to enrollments. Those formulas are detailed in the Allocation of Personnel and Supplies Section of this document.

#### Salaries and Benefits include:

- Expenditures in school-based staff development programs

#### Purchased Services include:

- Printing/binding services, communication charges, postage and other miscellaneous service expenditures

#### Supplies include:

- Expenditures for athletic supplies, textbook appropriations and related expenditures, custodial supplies, special education supplies, and related supplies for various magnet programs

#### Property includes:

- Major, minor, and computer equipment expenditures associated with instruction and vocational education

#### Other includes:

- Assigned allowances for maximum school carryover (See Budget Policy/Budget Administration – Schools)

## Districtwide Expenditures And School Allocations

### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	2.00	\$ 136,421	1.00	\$ 185,837	1.00	\$ 117,504	\$ (68,333)	(36.8)%
Licensed	-	75,376	-	226,490	-	977,000	750,510	100.0 %
Support staff	0.50	825,248	2.14	1,306,052	1.91	1,658,950	352,898	27.0 %
Benefits		-		2,076,479		1,830,244	(246,235)	(11.9)%
Purchased services		25,247,359		28,530,684		29,145,600	614,916	2.2 %
Supplies		16,055,677		65,775,499		38,586,346	(27,189,153)	(41.3)%
Property		-		10,662,707		6,769,000	(3,893,707)	(36.5)%
Other		61,911		77,522,610		73,820,500	(3,702,110)	(4.8)%
<b>Total</b>	<b>2.50</b>	<b>\$ 42,401,992</b>	<b>3.14</b>	<b>\$ 186,286,358</b>	<b>2.91</b>	<b>\$ 152,905,144</b>	<b>\$ (33,381,214)</b>	<b>(17.9)%</b>
Source: CCSD Budget and Accounting Departments								

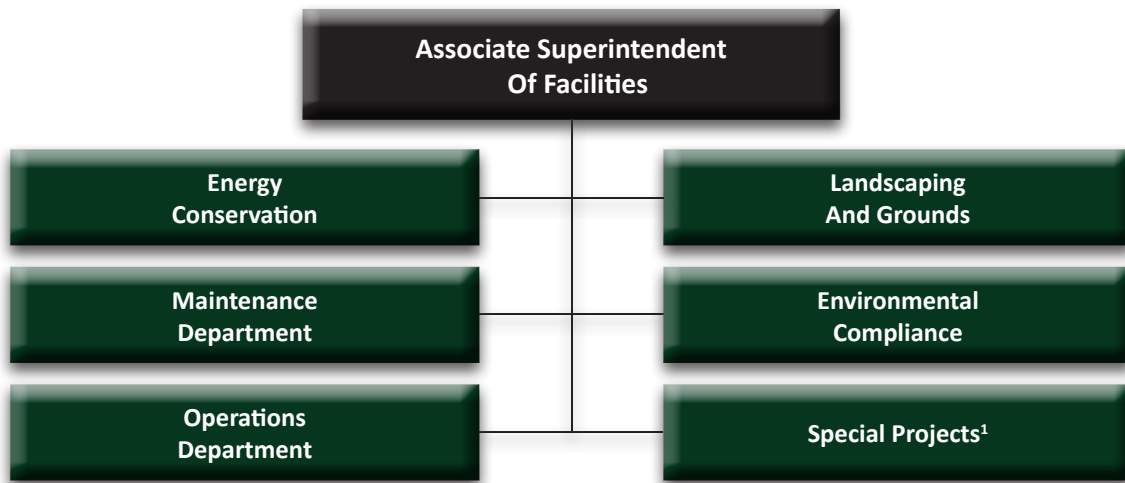
## Facilities Division

### Cost Center Groups

020	Associate Superintendent of Facilities
021	Energy Conservation
023	Maintenance Department
024	Operations Department

### Cost Center Groups

025	Landscaping and Grounds
029	Environmental Compliance
589	Special Projects



<sup>1</sup> Note: Described in Other Governmental and Proprietary Funds Sub-Section

Facilities Division

Mission

The Facilities Division administers a wide scope of functions including, but not limited to, the operation, maintenance, and fiscal control of all District facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos and lead abatement, indoor air quality, mold investigation and remediation, and hazardous materials/laboratory functions, emergency management, and all school facilities grounds maintenance.

Services:

The Division is comprised of approximately 2,096 personnel, 356 programs in 330 facilities on 324 campuses, and 59 administrative sites; spanning a geographic area of approximately 8,000 square miles; and is managed by the Associate Superintendent with the assistance of six department heads. Capital funded departments within the Division are not included in this overview. Accordingly, the accomplishments, objectives, and performance measures are General Operating Fund-based only and do not include capital funded activities.

The Cost Center Groups comprising the Facilities Division overview are the following:

020	Associate Superintendent
021	Energy Conservation
023	Maintenance Department
024	Operations Department
025	Landscaping and Grounds
029	Environmental Compliance

**Associate Superintendent, Cost Center Group 020**, is charged with supervision of all Division departments. The Associate Superintendent is responsible for the operation, maintenance, and fiscal control of all District facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos abatement and hazardous materials/laboratory functions, all school facilities grounds maintenance, and emergency management functions. The Associate Superintendent is the primary purchasing authority with respect to construction and renovation of school facilities. This responsibility, coupled with those related to planning for facilities, places the Office in a central role regarding the District’s long-term school construction and renovation program. The Associate Superintendent is also tasked with the coordination of all emergency management functions for the District.

**Energy Conservation, Cost Center Group 021**, tracks and analyzes all utility usage and costs and oversees and administers energy and water conservation for facilities within the District, and performs energy audits of all facilities approximately every six weeks. Working with the centrally controlled Energy Management Systems (EMS), the Office ensures that prudent air conditioning, heating,



and lighting practices are established and maintained at all District facilities. It also promotes usage of the most energy efficient air conditioning, heating systems, electrical power, and lighting systems in new schools, searches for methods to increase energy and water efficiency in existing facilities through mechanical and electrical retrofits, promotes energy and water conservation through behavioral changes in personnel who occupy and operate all facilities, and seeks alternative or renewable energy sources.

**Maintenance, Cost Center Group 023**, accomplishes maintenance and repair of District facilities, equipment, and utility systems utilizing the Work Management Center, Equipment Repair, General Repair, Mechanical Systems and Equipment, Exterior and Structural, and Utility-Monitor Control. Five zonal maintenance vans are in operation to assist in maintaining the needs of schools and support facilities. The Work Management Center responds to approximately 95,000 work orders each year. The energy management system currently operates the heating, ventilation, and air conditioning systems at the school sites.

**Operations, Cost Center Group 024**, is the largest department in the Division in terms of staff size and provides custodial services, payroll for over 1,500 employees, District-wide recycling, coordination of refuse disposal, pest control treatment, pigeon deterrent, and gym floor refinishing. The head custodian, custodial leader, or custodian, depending on the type of facility, is at the location while the school is in session and assists the administration in site maintenance, equipment set-ups, work order submission, ensuring playground equipment is operable and in good condition, and provides support in the area of minor repairs such as tile maintenance, furniture adjustment, carpet cleaning, and training. An Epidemic/Pandemic Control Center has been established to coordinate an open line of interdepartmental communication and execute protocol to maintain and minimize health and safety hazards.





**Landscaping and Grounds, Cost Center Group 025,** performs the primary function of installation and maintenance of plant material and grass playing fields and the installation and maintenance of irrigation systems to promote a sustainable environment for plants. Support personnel perform turf mowing and other horticultural practices, equipment maintenance and repair, grading and clean-up support, pest control including Africanized bees and weeds, and installation and repair of irrigation components including computerized water management systems. The Department develops landscape standards for new construction, monitors landscape contractors, assists schools with self-funded projects, and prepares fields for sporting events.

**Environmental Compliance, Cost Center Group 029,** provides oversight and assistance in complying with federal, State, and local environmental occupational health and safety laws as well as administration of asbestos, hazard communication, hazardous waste, and underground storage tank management programs. The Department also receives, investigates, evaluates, and reports on environmental complaints and concerns within the District or as referred by external regulatory agencies. Activities include performing indoor air quality investigations, collecting routine and special water quality samples, accomplishing asbestos, lead paint, and mold testing and remediation, and bi-annually performing school equipment safety inspections.



#### **Fiscal Year 2010-11 Accomplishments:**

- Continued the development of a strategic plan for staffing, equipping, and decentralizing support for the four geographic regions with zonal maintenance
- Continued to implement improvements with the new CMMS system, including securing office and workspace for crews in each of the four geographic regions; also completed procurement of portable office space at the cold storage facility by the LV Motor Speedway
- Rewarded 323 schools with cost avoidance energy savings of 10% or more, which along with all other energy efficient methods and systems resulted in a 2% reduction in energy use per square foot from the previous year
- Completed conversion of HVAC controls in all portable classrooms (approximately 1,800) and converted lighting to T8s in 90 portable classrooms
- With \$1.4 million in ARRA funds and rebates from NV Energy, completed the installation in 25 schools with 50kW solar PV (photovoltaic) panels as a renewable energy source
- Using available rebate money from NV Energy, initiated projects to replace gym or other high bay lighting in all middle and high schools with eight schools completed

#### **Fiscal Year 2011-12 Objectives:**

- Complete decentralization of services to 60% targeted four region concept. Specifically, establish a NW center for maintenance operations
- Increase wrench time to 50% or more by looking for increased efficiencies in processes and procedures
- Assist with the integration of VFA to Maximo to allow for tracking of in-house capital work completed by Special Projects or Maintenance
- Complete the Maximo upgrade and implement more efficient data entry methods for smart technologies
- Complete lighting project to retrofit approximately 100 schools to replace inefficient lighting with high efficiency T8 light aimed at saving \$966,000 per year
- Complete conversion of all remaining portable classrooms from T12 to T8 lighting
- Work with Technology Department to install a District- wide automatic computer shutdown program
- Use available rebates from NV Energy for installation of additional solar PV systems
- Continue with in-house commissioning of all HVAC modernization projects and expand the program to start commissioning of existing schools
- Refine the operation of the geothermal schools (ECTA, SWCTA, WCTA, and others) to reduce their energy use for a goal of 3kWh/SF per year
- Complete the Epidemic/Pandemic Emergency Plan and the Business Continuation Plan
- Double the number of stand-alone controllers that are not connected to a central control using cellular technology that can be monitored from anywhere
- Use water saving strategies to change water station run times daily and convert grass sports fields to artificial turf to continue showing water usage reductions from 2000 of over 32% per acre

<b>Facilities Division</b>			
<b>Performance Measures</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Number of Schools	347	353	357
Cost Avoidance Savings (electrical)	\$10,724,000	\$10,726,000	\$9,500,000 <sup>1</sup>
Safety/Environmental/Hazardous Materials and Indoor Air Quality Requests/Complaints	858	532	536 <sup>2</sup>
Acres of Improved Ground	5,101	5,178	5,200
Number of maintenance work orders	93,305	87,906	95,000
Cleaning Square Footage:			
Schools	31,244,769	34,094,193	34,510,009
Portables	1,630,247	1,630,247	1,387,676
Administrative Sites	1,277,412	1,454,022	1,432,257
School Safety Inspections	1,114	1,022	1,343
Energy Conservation Rebates	307	323	310

<sup>1</sup> The reduction in cost avoidance savings resulted from further revisions to energy baselines for all schools using the new EEMS, thus making it more difficult to show savings and raises the bar on energy conservation expectations.

<sup>2</sup> Starting last year, this performance measure reflects the total requests for pick up of hazardous, special and universal wastes and responses to hazardous material spills and incidents at schools and facilities.



## Facilities Division Allocations

### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10		2010-11		2011-12		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	15.00	\$ 1,456,951	20.00	\$ 1,936,680	18.00	\$ 1,742,016	\$ (194,664)	(10.1)%
Support staff	2,081.77	87,340,771	2,143.70	87,409,872	2,053.50	85,866,740	(1,543,132)	(1.8)%
Benefits		33,714,115	-	36,834,711	-	37,554,633	719,922	2.0 %
Purchased services		17,323,812	-	18,383,400	-	18,418,040	34,640	0.2 %
Supplies		59,922,160	-	61,603,199	-	58,632,081	(2,971,118)	(4.8)%
Property		-	-	75,000	-	48,750	(26,250)	(35.0)%
Other		97,955	-	89,010	-	44,795	(44,215)	(49.7)%
<b>Total</b>	<b>2,096.77</b>	<b>\$ 199,855,764</b>	<b>2,163.70</b>	<b>\$ 206,331,872</b>	<b>2,071.50</b>	<b>\$ 202,307,055</b>	<b>\$ (4,024,817)</b>	<b>(2.0)%</b>
Source: CCSD Budget and Accounting Departments								

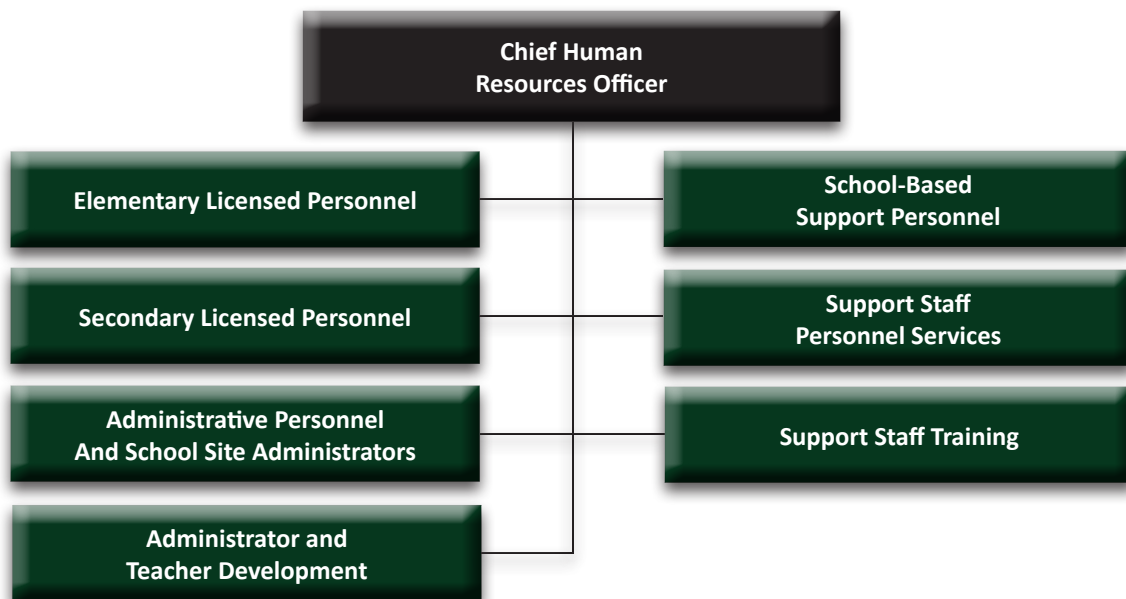
## Human Resources Division

### Cost Center Groups

031 Chief Human Resources Officer  
032 Support Staff Personnel Services  
033 Administrator and Teacher Development  
036 Support Staff Training

### Cost Center Groups

040 Administrative Personnel and School Site Administrators  
042 Elementary Licensed Personnel  
043 Secondary Licensed Personnel  
046 School-Based Support Personnel



## Human Resources Division

### Services:

The Human Resources Division is responsible for recruiting, hiring, placing, and retaining the District's licensed staff, support staff, police, and administrative employees, to include the staffing of all elementary, secondary, specialized, and alternative schools in addition to all other departments in the organization. The Division is organized so that functions are aligned to address customer service and efficiency.

The Cost Centers comprising the Division overview are the following:

031	Chief Human Resources Officer
032	Support Staff Personnel Services
033	Administrator & Teacher Development
036	Support Staff Training
040	Administrative Personnel & School Site Administrators
042	Elementary Licensed Personnel
043	Secondary Licensed Personnel
046	School Based Support Personnel

Cost Centers include the operations of the offices of the Chief Human Resources Officer, the Deputy Human Resources Officer, and directors assigned to supervise employee services, administrative personnel, recruitment and staffing of licensed and support staff personnel, teacher induction, mentoring and development programs, leadership development, support staff development and training, alternative routes to licensure, and substitute services.

### Fiscal Year 2010-11 Accomplishments:

- Increased compliance with highly qualified teacher and support staff requirements
- Reviewed and updated support staff position descriptions, and position requirements, and the support staff Qualified Selection Pool (QSP) with focus on positions in the Maintenance and Operations Departments
- Updated the process for student teaching placements through collaboration with the representatives of institutions of higher education

- Expanded technology and communication systems to improve efficiency and customer service, including monitoring and providing ongoing updates for the Division Web site
- Expanded the implementation of online professional development opportunities for teachers, support staff, and administrators that target relevant training for employees

### Fiscal Year 2011-12 Objectives:

- Align teacher recruitment and selection processes and procedures to decrease the time between application, interview, hiring and placement decisions
- Implement research strategies to identify principal candidates in Nevada and other states who have documented success increasing student achievement
- Align administrative/principal recruitment and selection processes and procedures to diversify the pool of qualified candidates and to increase efficiency in finding and placing the highest-quality leaders
- Make changes to the Human Resources organizational model to provide faster and more efficient service to staff and schools
- Expand collaboration with the Curriculum and Professional Development Division to ensure all professional development is focused on specific strategies designed to increase student achievement
- Consolidate technology and communications systems to provide consistent centralized access to applicant and employee data



## Human Resources Administrative Unit Allocations

### For Fiscal Years 2009-10 Through 2011-12

Description	Staff	2009-10	2010-11	2010-11	2011-12	2011-12	2010-11 vs. 2011-12	
		Actuals Amount		Amended Final Budget Staff Amount		Amended Final Budget Staff Amount	Amount	Percent
Admin / Prof Tech	22.00	\$ 2,313,167	23.00	\$ 2,496,956	19.00	\$ 2,105,326	\$ (391,630)	(15.7)%
Licensed	10.00	1,026,410	13.00	1,573,968	3.00	341,048	(1,232,920)	(78.3)%
Support Staff	131.00	6,316,685	149.00	6,913,035	129.00	6,119,948	(793,087)	(11.5)%
Benefits		3,208,003	-	3,648,998	-	3,153,997	(495,001)	(13.6)%
Purchased Services		1,115,777	-	1,907,222	-	1,047,200	(860,022)	(45.1)%
Supplies		377,374	-	356,250	-	236,300	(119,950)	(33.7)%
Other		537,685	-	757,000	-	530,500	(226,500)	(29.9)%
<b>Total</b>	<b>163.00</b>	<b>\$ 14,895,099</b>	<b>185.00</b>	<b>\$ 17,653,429</b>	<b>151.00</b>	<b>\$ 13,534,319</b>	<b>\$ (4,119,110)</b>	<b>(23.3)%</b>

Source: CCSD Budget and Accounting Departments



## District-Wide Staffing Allocations

The District-wide staffing allocations represent the appropriations for staffing and employee benefits under the control of the Division at the school site level as contrasted with the appropriations assigned for the Division's administrative operations.

District-wide staffing allocations are maintained in four cost center groups separated by employee groups with exception to the support and school police employee groups which are maintained combined in the support cost center group. Licensed staffing is separated into two cost centers delineating between elementary and secondary education. The cost center groups are detailed below.

Administrative Personnel and School Site Administrators, Cost Center Group 040, provides accounting for site allocations of administrative personnel at the all grade levels that includes principals, vice-principals, deans, and other site administrative personnel.

Elementary Licensed Personnel, Cost Center Group 042, provides accounting for site allocations of licensed personnel at the elementary grade levels that includes teachers, librarians, specialists, and other certified personnel.

Secondary Licensed Personnel, Cost Center Group 043, provides accounting for site allocations of licensed personnel at the secondary grade levels that includes teachers, librarians, and other certified personnel.

School Based Support Personnel, Cost Center Group 046, provides accounting for site allocations of support staff at all grade levels that includes secretaries, office managers, classroom aides, and other support personnel.

The related allocation ratios are detailed in the Informational Section of this document.

## District-Wide Staffing Allocations

For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	803.00	\$ 73,202,051	715.00	\$ 66,935,759	694.00	\$ 64,463,531	\$ (2,472,228)	(3.7)%
Licensed	11,332.15	645,946,328	11,202.67	613,637,236	10,964.58	614,501,440	864,204	0.1 %
Support Staff	2,940.92	110,981,248	3,086.91	107,147,350	3,076.29	111,160,514	4,013,164	3.7 %
Benefits		292,937,878	-	289,611,132	-	307,713,421	18,102,289	6.3 %
<b>Total</b>	<b>15,076.07</b>	<b>\$ 1,123,067,504</b>	<b>15,004.58</b>	<b>\$ 1,077,331,477</b>	<b>14,734.87</b>	<b>\$ 1,097,838,906</b>	<b>\$ 20,507,429</b>	<b>1.9 %</b>
Source: CCSD Budget and Accounting Departments								

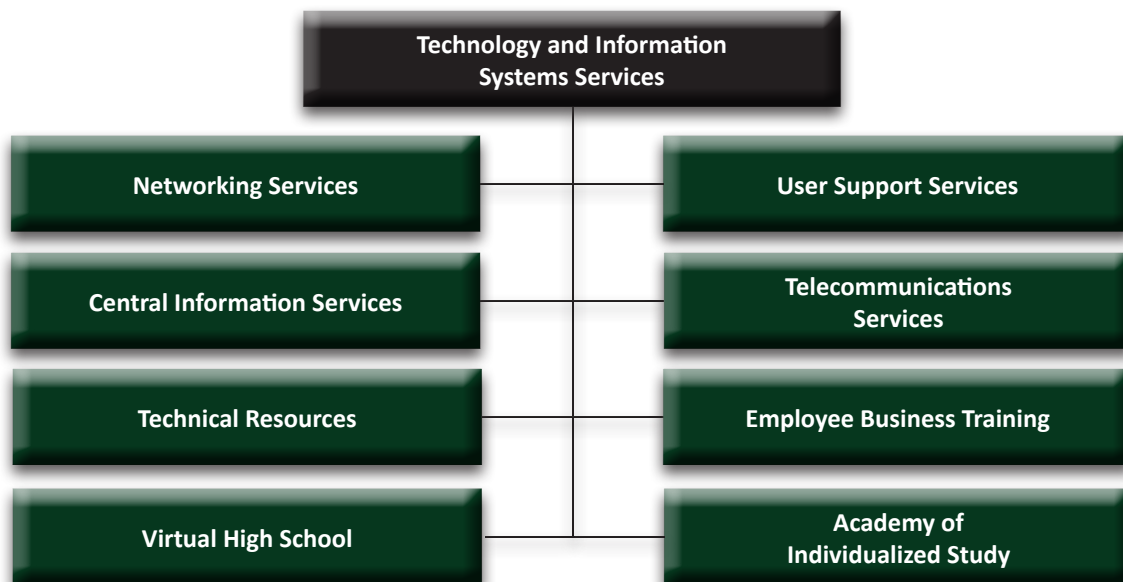
## Technology and Information Systems Services Division

## Cost Center Groups

056	Technology and Information Systems Services
054	Networking Services
057	User Support and School Technology Deployment Services
058	Central Information Services
063	Technical Resources

## Cost Center Groups

190	Telecommunications Services
009	Employee Business Training
603	Virtual High School
879	Academy of Individualized Study



## Technology and Information Systems Services Division

### Mission

The mission of Technology and Information Systems Services (TISS) is to provide technology-related leadership and support to enhance the District's ability to meet its goals.

### Services:

The Division's major responsibilities include supporting the District's central information systems (e.g., payroll, student accounting, human resources), parent communication system, and professional development tracking system; implementing and maintaining local area networks (LAN) and wide area networks (WAN) throughout the District; supporting all desktop computers and related equipment; providing technology and business systems training for all employees; providing leadership to assigned schools; and providing blended learning opportunities for all students.

To meet these requirements, the Division is organized into the following cost center groups:

056	Chief Technology Officer
054	Networking Services
057	User Support and School Technology Deployment Services
058	Central Information System
009	Employee Business Training
063	Technical Resources
190	Telecommunication Services
603	Virtual High School
879	Academy of Individualized Study

Due to ongoing budgetary reductions, the Division has continued to decrease the level of contracted services and cut new project budget line items and annual maintenance agreements on many of the systems installed throughout the District. This will likely cause a negative impact of services to schools by an increased response and resolution time for service requests.

**Networking Services (NS), Cost Center Group 054**, provides networking support to the District. NS is comprised of four work units and functional areas including the Planning Unit, which provides detailed layout and inspection activities to new school data communication networks; Logistics, responsible for providing logistical support to the other department units (e.g. communications, spare parts, etc.); Network Security, responsible for network security and related activities.

**User Support Services (USS), Cost Center Group 057**, is responsible for providing integration of technology into schools, help desk support for all personal computers (PCs) and peripherals, network-related issues, and District-wide software applications.

**Central Information Services (CIS), Cost Center Group 058**, provides enterprise computer systems to the District such as SIS, payroll, the Human Resources Management System (HRMS), finance, and purchasing and warehousing.



**Technical Resources, Cost Center Group 063**, provides electronic communications, application development services, professional development, training materials, InterAct, and Internet services (including Internet access and Web development/hosting, and Web content filtering).

**Telecommunication Services, Cost Center Group 190**, provides engineering, installation, and maintenance of telephone communication systems in the District. This equipment includes electronic, digital, and Voice over IP (VoIP) telephone systems as well as two-way radios. Engineering services include custom system design and interoperability assessments.

**Employee Business Training, Cost Center Group 009**, has changed functions from face-to-face training delivery to more online and remote instructional methods after a significant reduction of training staff. New positions have been created to reflect the specialization of trainers into instructional design experts in order to rapidly and effectively provide training.

**Virtual High School, Cost Center Group 603**, functions as a fully accredited, credit-bearing distance education high school which offers full-time and part-time students instruction through Internet-based classes. Through the development of a District-wide vision that continues to transform innovative learning environments.

**Academy of Individualized Study, Cost Center Group 879**, addresses the educational needs of students in a nontraditional format, allowing students the freedom to perform, compete, work, live, and recover without compromising educational opportunities.

**Fiscal Year 2010-11 Accomplishments:**

- Received 1st place recognition from the Center for Digital Education, the National School Boards Association, and Converge Online magazine's 2010 Digital School Districts Survey for digital technology performance
- Initiated WiFi deployment project with a goal of providing all schools with full-coverage wireless local area networking. Installed approximately 402 WiFi access points in eight schools
- Installed workstations, servers, WAN connections, and telephone systems for five new schools
- Migrated 63 schools from Novell NetWare to Microsoft Windows Server; 35 of these schools were on consolidated platforms
- Continued improvements in primary and offsite infrastructure to improve disaster recovery
- Increased central server capacities to allow for additional virtualization of physical servers
- Designed and implemented an Employee Self-Service (ESS) system resulting in a hard cost savings to the District of nearly \$250,000 annually
- Designed and implemented a SASI summer school solution resulting in summer school management hard cost savings
- 80% of all elementary schools are now using CLASSxp for attendance recording which is a 33% increase
- Completed the development of a comprehensive, strategic Scope-of-Work (SOW) for a new Student Information System (SIS) to replace SASI
- Increased the number of face-to-face professional development offerings by 34%, contributing to a 36% increase in participation and increased the number of online professional development offerings by 50%, which led to a 62% increase in participating employees

**Fiscal Year 2011-12 Objectives:**

- Align resources to academic initiatives of the District as identified in the Gibson report
- Devise and implement strategies for long-term District cost savings including enhancing, streamlining, or retiring inefficient processes or systems
- Finalize and implement a comprehensive, visionary, 21st century technology plan in line with District strategic initiatives
- Complete deployment of new servers, routers, and workstations to existing schools
- Develop a broad curriculum of synchronous and asynchronous trainings available to District employees
- Implement blended learning opportunities for students District-wide
- Expand AIS service centers at local comprehensive high schools by 10%

**Technology**

<b>Performance Measures</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
PC/Network Repair Tickets Generated	35,345	27,859	26,301
Business Application Tickets Generated (e.g., SASI,ERP)	34,766	35,462	37,414
Refreshment Computers	1,856	1,992	20,870
Telephones Supported	31,620	32,048	31,815
Teacher Voice Mail Boxes Supported	17,119	17,055	17,160
Sites with E911	331	325	329
Report Cards Printed	650,445 <sup>1</sup>	659,506	671,843 <sup>3</sup>
ParentLink Parent Logins	103,891	2,099,279	4,861,670
Phone Messages			
Delivered Via ParentLink	10,531,579	11,403,420	19,486,563
InterAct Users (approximately)	45,000	45,000	45,000
District Web Site hits	602 mil <sup>1</sup>	755 mil <sup>1</sup>	27.4 mil
Filtered Internet pages served	8 bil <sup>1</sup>	1.5 bil	1.7 bil
Email messages filtered for SPAM/VIRUS	450 mil	400 mil	257 mil

<sup>1</sup> 2008-09 reported active accounts<sup>2</sup> Reported internet hits<sup>3</sup> 2010-11 includes first year Summer School Report Card printing**Technology and Information Systems Services Division Allocations****For Fiscal Years 2009-10 Through 2011-12**

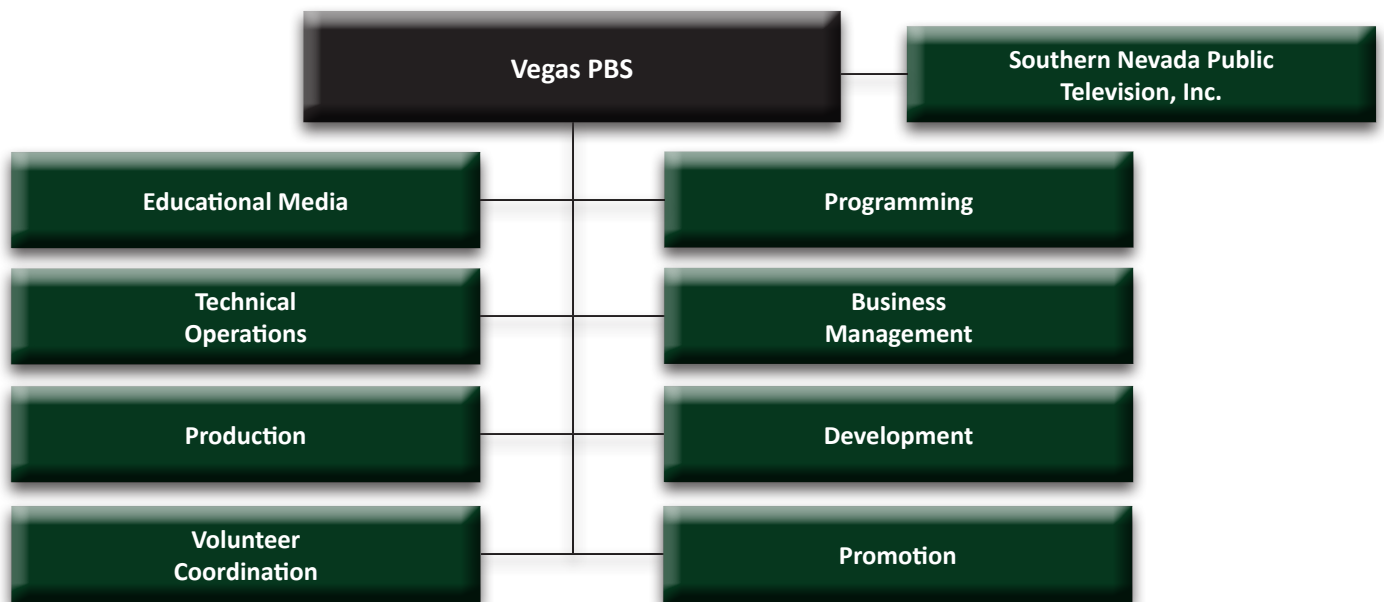
Description	2009-10		2010-11		2011-12		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	19.20	\$ 1,795,481	21.70	\$ 2,088,421	20.70	\$ 1,993,566	\$ (94,855)	(4.5)%
Licensed	15.00	1,027,229	17.00	1,134,681	16.00	1,007,524	(127,157)	(11.2)%
Support staff	162.15	11,556,778	171.15	12,067,088	147.65	10,548,204	(1,518,884)	(12.6)%
Benefits		4,537,109	-	4,893,704	-	4,639,413	(254,291)	(5.2)%
Purchased services		14,359,949	-	14,905,044	-	13,749,590	(1,155,454)	(7.8)%
Supplies		5,764,081	-	2,598,637	-	1,817,212	(781,425)	(30.1)%
Other		24,530	-	71,800	-	21,000	(50,800)	(70.8)%
<b>Total</b>	<b>196.35</b>	<b>\$ 39,067,604</b>	<b>209.85</b>	<b>\$ 37,759,375</b>	<b>184.35</b>	<b>\$ 33,776,509</b>	<b>\$(3,982,866)</b>	<b>(10.5)%</b>

Source: CCSD Budget and Accounting Departments



Cost Center Group

140 Vegas PBS



## Mission Statement

The mission of Vegas PBS is to improve people's lives by creating and distributing media content that improves health and education; strengthens community institutions; provides universal access to the arts; and fosters civic engagement. This is accomplished by the creation, acquisition, and distribution of educational courses and program content using "high tech" digital media that is enhanced with "high touch" community partnerships, civic events and outreach activities.

## Services:

Vegas PBS consists of several distinct media services managed according to mission, technology, and revenue sources. Functionally these service units are divided into the Educational Media Services (EMS) and Public Service Media (PSM) departments.

EMS is funded primarily by the District with supplemental support from corporate funding, foundation and government grants. All educational media services directly serve classroom teachers, counselors, librarians, and offer District-approved professional development curriculum.

PSM includes public television, educational cable, internet services, and outreach activities funded with non-District revenues received through donations from individuals, corporations, foundations, service fees, and federal matching grants.

## Vegas PBS Educational Media Services (EMS)

The Vegas PBS Educational Media Services Department consists of many services reaching all areas of the district including:

- Programming six closed-circuit Educational Broadband Services (EBS) channels via curriculum based "themed" channels named Health, Live!, Career, World, NASA TV, and Vegas PBS-10.1
- Scheduling and operating Cox educational access cable channels 110 (Rewind) and 111 (Jackpot), for a consortium that includes the district, CSN and UNLV
- Digitizing the 42 cable and classroom channels provided by Cox Cable plus the seven Vegas PBS public channels, five local commercial news channels and the six District EBS channels via the district's wide area network (WAN)
- Acquiring, producing, and indexing 185,000 curriculum-based educational digital media objects, linking resource databases, and training teachers to properly use on-demand digital media objects in the classroom
- Collecting, duplicating, and lending physical media materials from the Educational Media Center to schools across the State
- Funding operations of Ready-to-Learn early childhood literacy workshops, Reading for Smiles oral health workshops, and Keeping Kids Fit child obesity workshops, including workshop facilitators, student books and technology kits



- Marketing and administering the PBS TeacherLine online professional development college credit course offerings and scholarships allowing teachers to meet "Highly Qualified" status
- Administering and coordinating State-wide educational media services targeted to deaf/hard of hearing and blind/visually impaired students and their families through the Described and Captioned Media Program (DCMP), captioning services, Braille embossing services, locally created lending library of Braille and audio book companion sets, parental backpacks, and curriculum kits for teachers and students
- Providing production, duplication, and distribution of administrative training materials, police and human resources updates, student contests, PSA's, Inside Education, School Matters, and a homework math tutoring program
- Acquiring, marketing, and supporting users of video-based GED courseware in schools, businesses, and nonprofit organizations statewide
- Collecting and creating extensive educational program-related and curriculum-based web materials for parents, teachers, and children on VegasPBS.org, VegasPBSParents.org, VegasPBSTeachers.org, VegasPBSKids.org, VegasPBSKidsGo.org, and VegasPBSPlay.org
- Supporting pre-service teachers and State teaching institutions by donating access and providing orientation training for effective use of video on-demand electronic media materials
- Creating video training content to support District initiatives such as police and human resources updates, administrative orientation, and adherence to legal and safety regulations

Major community engagement activities are scheduled by Vegas PBS or its non-profit subsidiary, Southern Nevada Public Television (SNPT), each year around high visibility national PBS television programs. Special emphasis is currently on the child health issues of oral hygiene and obesity. An ongoing program focuses on early childhood literacy by providing over 400 workshops each year for children and parents in Title I neighborhood schools. Special outreach programs with the District support adult literacy, GED courses, and English language proficiency.

Vegas PBS produces many privately funded local programs for KLVX-DT Channel 10 which attempt to meet community interest and civic needs including:

Vegas PBS produces many privately funded local programs for KLVX-DT Channel 10 which attempt to meet community interest and civic needs including:

**Outdoor Nevada and Wonders of the West's** outdoor recreation and environmental awareness with rich web materials to support school curriculum

**Inside Education's** exploration of K-12 school issues for the general public

**Nevada Week's** roundtable discussion of political issues.

**Recession Rx's** assistance to families in finding community resources that assist with current mortgage foreclosure issues, job searches, or career education options

**Community Calendar's** public notice on Vegas PBS and Vegas PBS.org including hundreds of community lectures, nonprofit fundraisers, cultural performances, and ethnic celebrations.

**Green from the Ground Up's** examples of desert appropriate, energy efficient commercial building construction options



#### Fiscal Year 2010-11 Accomplishments:

- Provided classrooms with over 614,000 programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Offered more online college credit professional development classes to teachers assisting with retention of quality teachers and focused on improving classroom instruction
- Continued promotion of literacy, oral health, nutrition, and exercise instruction and outreach to students and classrooms
- Continued to expand course access and enrollment in Virtual High courses.
- Completed move into new Educational Technology Campus facility

#### Fiscal Year 2011-12 Objectives:

- Provide classrooms with programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Provide certification online courses acquired from PBS TeacherLine to offer math and science-based courses
- Continue the Keeping Kids Fit new multi-media educational initiative focusing on childhood obesity
- Continue to provide services to non-English speaking populations
- Develop and promote workforce readiness programs to combat unemployment



### Vegas PBS Division Allocations

#### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Amended Final Budget		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	8.00	\$ 780,918	8.00	\$ 781,993	8.00	\$ 769,385	\$ (12,608)	(1.6)%
Support staff	25.75	1,589,884	29.00	1,761,683	21.25	1,307,075	(454,608)	(25.8)%
Benefits		750,169	-	830,936	-	718,593	(112,343)	(13.5)%
Purchased services		252,114	-	178,068	-	145,643	(32,425)	(18.2)%
Supplies		116,405	-	121,106	-	111,299	(9,807)	(8.1)%
Property		-	-	53,650	-	-	(53,650)	(100.0)%
Other		198,047	-	213,792	-	182,129	(31,663)	(14.8)%
<b>Total</b>	<b>33.75</b>	<b>\$ 3,687,537</b>	<b>37.00</b>	<b>\$ 3,941,228</b>	<b>29.25</b>	<b>\$ 3,234,124</b>	<b>\$ (707,104)</b>	<b>(17.9)%</b>

Source: CCSD Budget and Accounting Departments



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## Other Governmental and Proprietary Funds

In this sub-section, other governmental and proprietary funds are detailed with narratives of their respective services, goals, achievements, and performance measurements.

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## Special Revenue Funds

The District maintains one major governmental and five non-major governmental special revenue funds. "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects." *Government Accounting Standards Board, Statement 54, Par. 30*

### Federal Projects Funds

The Federal Projects Funds are used to account for projects related to federally assisted activities. A detailed listing of grants

is included in the appendix section. The Medicaid programs are for services rendered on behalf of eligible students receiving School-Based Child Health Services that are used to supplement the District's educational process.

The Federal Projects Funds' ending fund balance are expected to decrease by over \$3.4 million due to the planned spend down of reimbursement revenues received in prior years for Medicaid services on behalf of eligible students.

### Grants From Federal Sources

#### For the Fiscal Years 2010-11 and 2011-12

Description	2010-11 Estimated	2011-12 Budget
Title I, Part A Cluster		
P.L. 103-382:		
Title I Disadvantaged	\$70,075,000	\$75,000,000
Title I-D Neglected & Delinquent Children	1,000,000	280,000
Differentiated Consequences Grant	1,470,000	1,470,000
American Recovery and Reinvestment Act:		
Title I Disadvantaged	29,119,000	-
Title I School Accountability	575,000	-
Title I Neglected & Delinquent Children	152,000	-
Special Education Cluster (IDEA)		
P.L. 101-476:		
Educate the Handicapped	44,215,000	44,355,000
CCSD Mentoring and Retention Facilitator	130,000	130,000
Educate the Handicapped: Preschool	1,100,000	1,125,000
American Recovery and Reinvestment Act:		
IDEA	49,135,000	-
Early Childhood Education	1,715,000	-
Carl D. Perkins Vocational & Applied Technology Education	3,350,000	3,350,000
Indian Education Act, Title IX-A, P.L. 102-382	178,000	178,000
Office of Refugee Resettlement School Impact Aid	121,000	121,000
Special Projects		
GEAR UP	640,000	640,000
Advanced Placement Fee Payment Program	5,000	5,000
Direct Grants from the Nevada Department of Education		
FIE - Teaching American History	275,000	-
FIE - School Drug Testing	135,000	135,000
FIE - Executive Leadership	345,000	345,000
FIE - Counselor Connect	856,000	856,000
FIE - Urban Teacher Mentor	238,000	238,000
FIE - Family Leadership Initiative	190,000	190,000
FIE - White MS Physical Education	500,000	500,000
FIE - Highly Gifted (GATE Title V-D)	600,000	600,000
FIE - English Language Learners	600,000	600,000
Direct Grant from the Department of Justice		
Gang Resistance Education and Training (GREAT)	15,000	-
21st Century Community Learning Centers		
Title IX 21st Century-Bell	81,000	90,000
Title IX 21st Century-Brown MS	100,000	100,000
Title IX 21st Century-Cashman MS	90,000	90,000
Title IX 21st Century-District Incentive	240,000	240,000
Title IX 21st Century-Edwards	90,000	90,000
Title IX 21st Century-Fyfe	100,000	100,000
Title IX 21st Century-Garside MS	100,000	100,000
Title IX 21st Century-Hancock	100,000	100,000
Title IX 21st Century-Harris	81,000	81,000
Title IX 21st Century-J D Smith MS	90,000	90,000
Title IX 21st Century-Kelly	100,000	100,000

## Grants From Federal Sources - Continued

For the Fiscal Years 2010-11 and 2011-12

Description	2010-11 Estimated	2011-12 Budget
21st Century Community Learning Centers - Continued		
Title IX 21st Century-Laughlin HS	84,000	84,000
Title IX 21st Century-Lunt	90,000	90,000
Title IX 21st Century-Martinez	100,000	100,000
Title IX 21st Century-Moapa Education Center	55,000	55,000
Title IX 21st Century-Orr MS	90,000	90,000
Title IX 21st Century-Robison MS	100,000	100,000
Title IX 21st Century-Roundy	100,000	100,000
Title IX 21st Century-Rowe	100,000	100,000
Title IX 21st Century-Sewell	82,000	82,000
Title IX 21st Century-Squires	90,000	90,000
Title IX 21st Century-Cowan Sunset HS	73,000	90,000
Title IX 21st Century-Wendell Williams	100,000	100,000
Title IX 21st Century-Wynn	100,000	100,000
Education Technology State Grants Cluster		
Title II-D Education Technology Grants	1,296,000	500,000
Enhancing Education Through Technology	75,000	75,000
American Recovery and Reinvestment Act - Pathways Project	2,000,000	-
Nevada Department of Education Pass Thru Programs		
McKinney - Vento Homeless Assistance	119,000	120,000
Title IV-A Safe and Drug-Free Schools and Communities	835,000	835,000
Nevada Reading First Grant	570,000	550,000
High School Graduation Initiative	250,000	250,000
Title III English Language Acquisition	6,250,000	6,250,000
Project VISIONS	220,000	220,000
Title II-A Improving Teacher Quality	11,185,000	10,500,000
American Recovery and Reinvestment Act - Prevention First	775,000	775,000
American Recovery and Reinvestment Act - Prevention to Work	750,000	-
American Recovery and Reinvestment Act - Education of Homeless	310,000	-
American Recovery and Reinvestment Act - School Improvement Grants	2,000,000	2,000,000
American Recovery and Reinvestment Act - Education Jobs Fund	54,000,000	20,000,000
Nevada Department of Transportation		
Drivers' Education Certification	30,000	30,000
Safe Routes to School	415,000	415,000
Other Federal Sources		
Medicaid Reimbursement Programs	4,610,000	5,500,000
Total Federal Programs	\$294,760,000	\$180,500,000

Source: Fiscal Accountability and Data Analysis

## Federal Projects Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2009-10 Through 2011-12

Description	Staff	2009-10	Staff	2010-11	Staff	2011-12	2010-11 Vs. 2011-12	
		Actuals		Estimated Actuals		Amended Final Budget	Amount	Percent
Revenues and Resources:								
Federal sources		\$182,503,398		\$294,760,000		\$180,500,000	\$(114,260,000)	(38.8)%
Opening fund balance		4,980,331		3,896,185		3,449,609	(446,576)	(11.5)%
Total Resources		187,483,729		298,656,185		183,949,609	(114,706,576)	(38.4)%
Expenditures:								
Salaries	1,330.27	85,163,098	2,000.00	147,672,000	1,460.00	96,780,000	(50,892,000)	(34.5)%
Fringe benefits		27,513,671		38,908,000		21,676,000	(17,232,000)	(44.3)%
Purchased services		26,699,619		47,695,000		32,496,500	(15,198,500)	(31.9)%
Supplies		35,392,555		50,085,000		24,556,500	(25,528,500)	(51.0)%
Property/equipment		842,991		1,605,000		3,620,000	2,015,000	100.0 %
Other expenditures		7,975,610		8,515,000		4,816,000	(3,699,000)	(43.4)%
Transfer to other funds		-		726,576		-	(726,576)	(100.0)%
Total Expenditures:		183,587,544		295,206,576		183,945,000	(111,261,576)	(37.7)%
Ending fund balance		3,896,185		3,449,609		4,609	(3,445,000)	(99.9)%
Total Applications	1,330.27	\$187,483,729	2,000.00	\$298,656,185	1,460.00	\$183,949,609	\$(114,706,576)	(38.4)%
Source: CCSD Budget and Accounting Departments								

Source: CCSD Budget and Accounting Departments

## Other Special Revenue Funds

The Other Special Revenue Funds are used to account for activities of the District relating to additional educational services provided to the public for student activities, drivers' education, adult education, telecommunications, special State appropriations, and other revenues from entities and individuals outside the District.

Major programs included are:

**Class Size Reduction (CSR)** – A special appropriation distributed by the State to meet the legislative mandate to align class sizes to a student-teacher ratio of 18:1 for first and second grades and 21:1 for third grade. All funding is to be used for teacher salary and benefit costs only. If the program calls for additional expenditures over and above those allowed by State funding, the District is required to supplement with other local revenue sources unless a waiver against the required ratio is requested.

**Adult High School Diploma** – Educational program funding is for out-of-school persons (including prison inmates) 17 years of age and older who seek a high school diploma or General Educational Development (GED) certificate. The Education Services Division administers the Adult Education Program. This program also serves students enrolled in regular day schools who need to make up a number of deficient high school credits.

**Nevada Department of Education Special Appropriations** – Provides a wide range of special appropriations for enhancing educational programs, including school improvement plans, funding for full day kindergarten programs, operations of professional development centers, providing remedial education programs for schools designated as demonstrating need for improvement, upgrading technology in schools, and implementing other educational support programs.

**Vegas PBS** – Revenues are generated from public television memberships, corporate program sponsors, contract productions, facility rentals, and the Corporation for Public Broadcasting and includes non-instructional public television expenditures such as general audience programming and capital purchases. These sources provide approximately two-thirds of the operating budget for Vegas PBS, which includes: public television, audio and video services for the District, school cable wiring, educational satellite and cable, and closed circuit wireless services. Certain revenues in this fund are restricted by the donor for specific programming or capital purchases. More detailed operations information on Vegas PBS is included in Unit 140 of the General Operating Fund.

**Special Revenue Appropriations** – Other governmental entities outside the District for special instructional projects or programs are included.

## Other Special Revenue Funds - Budget Summary

Fiscal Year 2011-12

Description	Fund	Unit	2011-12 Budget
<b>Vegas PBS Services Public &amp; Private</b>	220	140	\$ 12,430,000
Transfer to Building and Sites Fund			900,000
<b>Total Vegas PBS Services Public &amp; Private</b>			13,330,000
<b>State Funded Grant Programs:</b>			
Class Size Reduction Fund	200	042/049	83,135,000
Transfer to General Operating Fund	200		23,700,000
Adult education-prison program	230	153	3,125,000
Adult education-regular program	230	617	7,875,000
Educational enhancement programs	279	137	1,948,850
Educational technology	279	137	3,500,000
Full day kindergarten program	279	137	20,000,000
Assembly Bill 1 Incentive Grant	279	137	11,700,000
Professional development programs	279	137	4,165,000
Other	279	137	1,031,150
<b>Total State funded grant programs</b>			160,180,000
<b>Other Special Revenue Funds - Amended Final Budget</b>			<b>\$ 173,510,000</b>

Source: Fiscal Accountability and Data Analysis



## Other Special Revenue Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10 Actuals		2010-11 Estimated Actuals		2011-12 Amended Final Budget		2010-11 Vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
<b>Revenues and Resources:</b>								
Local sources		\$ 20,433,556		\$ 14,855,000		\$ 11,915,000	\$ (2,940,000)	(19.8)%
State sources		152,739,307		166,750,000		159,915,000	(6,835,000)	(4.1)%
Federal sources		548,999		650,000		750,000	100,000	15.4 %
Transfers from other funds		2,082,691		-		-	-	- %
Opening fund balance		25,868,653		23,918,565		4,990,599	(18,927,966)	(79.1)%
<b>Total Revenues and Resources</b>		<u>201,673,206</u>		<u>206,173,565</u>		<u>177,570,599</u>	<u>(28,602,966)</u>	<u>(13.9)%</u>
<b>Expenditures and Uses:</b>								
Salaries	2,110.94	113,969,853	1,719.00	94,930,000	1,624.00	86,806,500	(8,123,500)	(8.6)%
Fringe benefits		39,045,611		44,940,500		44,244,500	(696,000)	(1.5)%
Purchased services		3,330,910		4,855,000		6,710,000	1,855,000	38.2 %
Supplies		7,764,355		8,349,500		7,044,000	(1,305,500)	(15.6)%
Property/equipment		5,708,837		3,150,000		2,705,000	(445,000)	(14.1)%
Other expenditures		1,935,075		1,410,000		1,400,000	(10,000)	(0.7)%
Transfers to other funds		6,000,000		43,547,966		24,600,000	(18,947,966)	(43.5)%
<b>Total Expenditures and Uses</b>		<u>177,754,641</u>		<u>201,182,966</u>		<u>173,510,000</u>	<u>(27,672,966)</u>	<u>(13.8)%</u>
Ending fund balance		<u>23,918,565</u>		<u>4,990,599</u>		<u>4,060,599</u>	<u>(930,000)</u>	<u>(18.6)%</u>
<b>Total Applications</b>	2,110.94	\$ 201,673,206	1,719.00	\$ 206,173,565	1,624.00	\$ 177,570,599	\$(28,602,966)	(13.9)%
Source: CCSD Budget and Accounting Departments								

The District Projects Fund ending fund balance is anticipated to decrease by \$930,000 after a transfer to the Building and Sites Fund.

## Special Revenue Funds - Projected Budgets

### For Fiscal Years 2011-12 Through 2014-15

#### Fund Expenditure Appropriations by Major Object

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Local sources	\$ 11,915,000	\$ 12,000,000	\$ 14,000,000	\$ 13,000,000	(7.1)%
State sources	159,915,000	150,000,000	145,000,000	140,000,000	(3.4)%
Federal sources	181,250,000	183,000,000	176,000,000	172,000,000	(2.3)%
<b>Total Revenues</b>	<u>353,080,000</u>	<u>345,000,000</u>	<u>335,000,000</u>	<u>325,000,000</u>	<u>(3.0)%</u>
<b>Expenditures:</b>					
Salaries	183,586,500	185,000,000	180,000,000	175,000,000	(2.8)%
Employee benefits	65,920,500	65,000,000	60,000,000	58,000,000	(3.3)%
Purchased services	39,206,500	35,000,000	30,000,000	30,000,000	0.0 %
Supplies	31,600,500	25,000,000	25,000,000	24,000,000	(4.0)%
Property and equipment	6,325,000	5,000,000	5,000,000	4,000,000	(20.0)%
Other expenditures	6,216,000	5,000,000	5,000,000	4,000,000	(20.0)%
<b>Total Expenditures</b>	<u>332,855,000</u>	<u>320,000,000</u>	<u>305,000,000</u>	<u>295,000,000</u>	<u>(3.3)%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	20,225,000	25,000,000	30,000,000	30,000,000	
<b>Other Sources and (Uses):</b>					
Transfers to other funds	(24,600,000)	(25,000,000)	(30,000,000)	(30,000,000)	
<b>Opening fund balance - July 1</b>	<u>8,440,208</u>	<u>4,065,208</u>	<u>4,065,208</u>	<u>4,065,208</u>	
<b>Ending Fund Balance - June 30</b>	<u>\$ 4,065,208</u>	<u>\$ 4,065,208</u>	<u>\$ 4,065,208</u>	<u>\$ 4,065,208</u>	
Source: Budget Departments					

## Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. The sources of revenue are property taxes, room taxes, and real property transfer taxes earmarked by statute for capital programs. Additionally, proceeds of refunding bonds are accounted for in this fund. The Fund includes obligations of the 1998 Capital Improvement Program, the \$642.7 million 1996 bond program, and the \$605 million 1994 bond program.

**Nevada Revised Statute** 387.400 limits the aggregate principal amount of the District's general obligation debt to 15% of the total assessed valuation of property within the District. Based upon the assessed valuation for fiscal year 2012 (using the Nevada Department of Taxation's estimate of \$59 billion), the District's current debt limit is \$8.9 billion. The District had outstanding general obligation debt on July 1, 2011, of \$3.9 billion, leaving additional debt capacity of \$5 billion, or a margin of 56% additional.

The District has previously benefited from an increasing tax base in addition to the challenge created by the associated brisk growth in enrollment. In spite of the recent decreases in property valuation, it is anticipated that a return to modest rates of growth will occur.

Balances in the Fund, which are restricted by statute only for payment of debt service, will decrease as a reflection of the decline in Clark County's assessed valuation. These balances, being restricted from other use, provide both a margin of security for the District's bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates. The schedule of statutory debt limitation indicates that existing and projected debt levels will not impact current and future operations.

### Authorized Debt

In November 1998, voters of Clark County approved funding for a 10-year building program for school construction and modernization. This program was funded through a combination of property tax supported general obligation debt and debt additionally secured

### Summary of Debt Service <sup>1</sup>

As of June 30, 2011

Fiscal Year	Principal	Interest	Total Requirements
2012	\$ 306,330,000	\$ 190,035,000	\$ 496,365,000
2013	320,530,000	174,456,217	494,986,217
2014	335,595,000	158,147,342	493,742,342
2015	343,475,000	140,998,730	484,473,730
2016	314,475,000	123,764,140	438,239,140
2017-2021	1,251,440,000	409,873,575	1,661,313,575
2022-2026	854,825,000	145,973,638	1,000,798,638
2027-2028	134,235,000	8,850,500	143,085,500
Total Debt Service	\$3,860,905,000	\$1,352,099,142	\$5,213,004,142

<sup>(1)</sup> This schedule includes all of the District's outstanding debt service, inclusive of other funds, and is current as of June 30, 2011; therefore, it may not reflect changes or balance to the 2011-12 Amended Final Budget for the Debt Service Fund.



by pledged room tax and real property transfer tax revenues. The final bond issue from the 1998 authorization occurred in 2008. The District has delayed requesting voter approval for another building program until the economic conditions in the County have substantially improved. Any new building program will seek to issue debt as needed while maintaining the current debt tax levy of .5534.

### Defeasement of Debt

The District has defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2011, \$1.055 billion of previously outstanding principal is considered defeased.

### Debt Service Reserve Fund

**Nevada Revised Statute** 350.020 requires that the District establish a reserve account within its debt service fund for payment of the outstanding bonds of the District. Currently, the account must be established and maintained in an amount at least equal to the lesser of the amount of principal and interest payments due on 25% of the outstanding bonds principal and interest payments in the next fiscal year (\$124 million) or 10% of all principal amounts (\$386 million) outstanding at the end of fiscal year 2011-12. The projected ending fund balance at June 30, 2011, of \$355 million exceeds the 25% of all outstanding bonds principal and interest payments in the next fiscal year.

The statutory debt capacity is established in accordance with NRS 350.013. The District's debt management policy is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. It is expected that future increases in assessed valuation, along with retirement of existing bonds, will result at all times in a statutory debt limitation substantially in excess of outstanding debt.

## Debt Service Funds - Statutory Debt Limitation

### Fiscal Years 2011-12

Description	Assessed Valuation Basis
Fiscal Year 2011-12 Assessed Value of all taxable property situated in Clark County (includes \$1,176,499,255 assessed valuation for redevelopment agencies)	\$59,055,745,520
Gross Limitation -- 15% of assessed valuation	\$ 8,858,361,828
Outstanding bonds of the Debt Service Fund at July 1, 2011	3,860,905,000
Excess of limitation at July 1, 2011	\$ 4,997,456,828
Debt Limit Margin	43.6%

Source: CCSD Budget Department and Clark County Assessor's Office

## Debt Service Fund - Schedule Of General Obligation Bonds Outstanding

### As of July 1, 2011

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2011
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977%	\$ 169,310,000	\$ 140,675,000
September 1, 2001C (Refunding May 1995, May 1997)	June 15, 2012	15 Years	4.5195	91,195,000	18,905,000
September 1, 2001D (Refunding Mar. 2000)	June 15, 2018	18 Years	4.6811	39,915,000	8,780,000
June 1, 2002 <sup>1</sup>	June 15, 2012	20 Years	4.7360	475,000,000	23,725,000
July 1, 2002 (Refunding May 1995, May 1996, Apr. 1997)	June 15, 2016	14 Years	3.9484	160,630,000	49,645,000
November 4, 2003 <sup>1</sup>	June 15, 2015	20 Years	4.3437	400,000,000	82,090,000
March 1, 2004A (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	159,035,000
March 1, 2004B (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	104,855,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	20,990,000
November 1, 2004 <sup>1</sup>	June 15, 2019	20 Years	4.1145	450,000,000	188,990,000
March 1, 2005A (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	269,600,000
March 1, 2005B (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	209,995,000
November 15, 2005 <sup>1</sup>	June 15, 2021	20 Years	4.4161	500,000,000	271,725,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	78,760,000
December 19, 2006B	June 15, 2026	20 Years	4.1025	450,000,000	396,230,000
December 19, 2006C	June 15, 2026	20 Years	4.1125	125,000,000	110,065,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1262	473,045,000	412,675,000
December 11, 2007B	June 15, 2027	20 Years	4.3330	400,000,000	368,615,000
December 11, 2007C	June 15, 2027	20 Years	4.3246	250,000,000	230,685,000
June 3, 2008	June 15, 2028	20 Years	4.1960	675,000,000	506,340,000
July 8, 2010A	June 15, 2024	14 Years	0.7497	104,000,000	104,000,000
July 8, 2010D	June 15, 2020	10 Years	0.7033	6,245,000	6,245,000
March 3, 2011A (Refunding Sept. 2001C)	June 15, 2016	5 Years	2.1065	69,160,000	69,160,000
March 3, 2011B (Refunding Sept. 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	29,420,000
Total Outstanding Bonded Indebtness					\$3,860,905,000

<sup>(1)</sup> Date of final maturity has been changed from the original final maturity due to refunded debt payments.

Source: CCSD Budget and Accounting Departments

## Debt Service Funds - Statutory Debt Limitation - Continued

### For Fiscal Years 2002-03 Through 2011-12

Fiscal Year	Total Assessed Valuation <sup>1</sup>	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
2002-03	\$ 41,137,397,088	\$ 6,170,609,563	\$ 2,688,961,995	\$ 3,481,647,568
2003-04	45,219,108,074	6,782,866,211	2,568,008,215	4,214,857,996
2004-05	50,803,469,742	7,620,520,461	2,914,099,191	4,706,421,270
2005-06	65,582,487,400	9,837,373,110	3,220,455,500	6,616,917,610
2006-07	91,622,434,937	13,743,365,241	3,534,820,500	10,208,544,741
2007-08	109,212,919,843	16,381,937,976	3,915,265,500	12,466,672,476
2008-09	115,790,200,550	17,368,530,083	5,006,995,500	12,361,534,583
2009-10	93,790,791,674	14,068,618,751	4,670,965,000	9,397,653,751
2010-11	65,758,625,871	9,863,793,881	4,110,425,000	5,753,368,881
2011-12	59,055,745,520	8,858,361,828	3,860,905,000	4,997,456,828

(1) Includes redevelopment agencies

Source: CCSD Budget and Accounting Departments

## Property Tax Levies (Per \$100 Of Adjusted Assessed Valuation)

### For Fiscal Years 2007-08 Through 2011-12

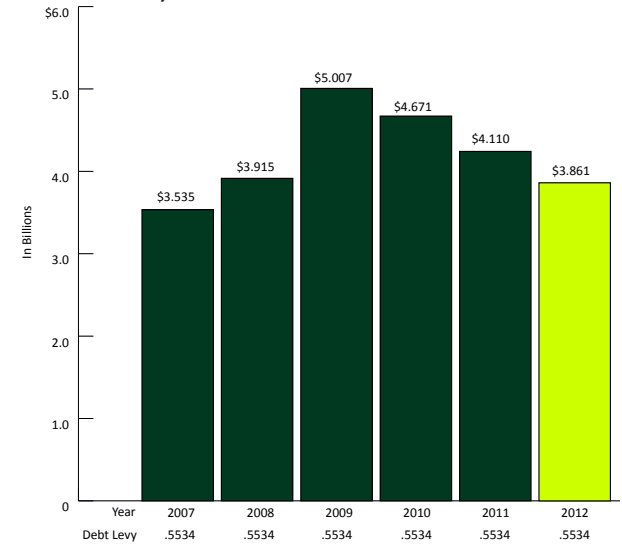
Fiscal Year	2007-08	2008-09	2009-10	2010-11	2011-12
Basic School Levy (General Operations)	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500
Debt Service/ Special Projects Levy	0.5534	0.5534	0.5534	0.5534	0.5534
<b>Total District Levies</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>

Source: CCSD Budget and Accounting Departments

(1) Debt includes any special tax overrides for public safety projects and other capital programs (fire safety retrofit/asbestos removal, pay-as-you go, EPA loan).

## Supported Debt And Related Tax Levy<sup>1</sup>

### As of June 30, 2011



## Debt Service Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

### For Fiscal Years 2009-10 Through 2011-12

Debt Service	2009-10 Actuals	2010-11 Estimated Actuals	2011-12 Amended Final Budget	2010-11 vs. 2011-12 Amount	Percent
<b>Revenues and resources:</b>					
Local revenues	\$ 445,377,759	\$ 344,795,000	\$ 321,660,000	\$ (23,135,000)	(6.7)%
Proceeds of refunding bonds	-	109,015,000	1,665,385,000	1,556,370,000	100.0 %
Transfers from other funds	229,285,392	94,475,000	92,555,000	(1,920,000)	(2.0)%
Opening fund balance	588,448,396	479,362,977	355,317,977	(124,045,000)	(25.9)%
<b>Total revenues and resources</b>	<b>1,263,111,547</b>	<b>1,027,647,977</b>	<b>2,434,917,977</b>	<b>1,407,270,000</b>	<b>100.0 %</b>
<b>Expenditures and other uses:</b>					
Principal	560,540,000	356,120,000	306,330,000	(49,790,000)	(14.0)%
Interest	222,721,173	206,695,000	190,035,000	(16,660,000)	(8.1)%
Purchased services	487,397	820,000	1,250,000	430,000	52.4 %
Payments to refund escrow agent	-	108,695,000	1,664,635,000	1,555,940,000	100.0 %
<b>Total expenditures and uses</b>	<b>783,748,570</b>	<b>672,330,000</b>	<b>2,162,250,000</b>	<b>1,489,920,000</b>	<b>100.0 %</b>
Ending fund balance	479,362,977	355,317,977	272,667,977	(82,650,000)	(23.3)%
<b>Total applications</b>	<b>\$1,263,111,547</b>	<b>\$1,027,647,977</b>	<b>\$2,434,917,977</b>	<b>\$1,407,270,000</b>	<b>100.0 %</b>

Source: CCSD Budget and Accounting Departments



## Debt Service Funds - Projected Budgets

For Fiscal Years 2011-12 Through 2014-15

### Fund Expenditure Appropriations by Major Object

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$ 317,375,000	\$ 332,170,000	\$ 351,470,000	\$ 370,070,000	5.3 %
Interest on investments	4,250,000	4,000,000	3,500,000	3,000,000	(14.3)%
Other local revenues	35,000	30,000	30,000	30,000	0.0 %
<b>Total Revenues</b>	<u>321,660,000</u>	<u>336,200,000</u>	<u>355,000,000</u>	<u>373,100,000</u>	<u>5.1%</u>
<b>Expenditures:</b>					
Principal	306,330,000	320,530,000	335,595,000	343,475,000	2.3 %
Interest	190,035,000	174,470,000	158,405,000	141,525,000	(10.7)%
Bond issuance costs	750,000	-	-	-	0.0 %
Purchased services	500,000	-	-	-	0.0 %
<b>Total Expenditures</b>	<u>497,615,000</u>	<u>495,000,000</u>	<u>494,000,000</u>	<u>485,000,000</u>	<u>(1.8)%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(175,955,000)</u>	<u>(158,800,000)</u>	<u>(139,000,000)</u>	<u>(111,900,000)</u>	
<b>Other Sources and (Uses):</b>					
Transfers from other funds	92,555,000	92,700,000	92,700,000	85,000,000	
Proceeds of refunding bonds	1,665,385,000	-	-	-	
Payment to refunding escrow agent	(1,664,635,000)	-	-	-	
<b>Total Other Sources and (Uses):</b>	<u>93,305,000</u>	<u>92,700,000</u>	<u>92,700,000</u>	<u>85,000,000</u>	
<b>Opening Fund Balance - July 1</b>	355,317,977	272,667,977	206,567,977	160,267,977	
<b>Ending Fund Balance - June 30</b>	<u>\$272,667,977</u>	<u>\$206,567,977</u>	<u>\$160,267,977</u>	<u>\$133,367,977</u>	

Source: Budget Department

## Capital Projects Funds

The various capital projects funds are used to account for projects related to land and building acquisition, construction, and improvements to schools and other District-owned properties. The District maintains a demand-responsive and dynamic construction program to construct and renovate facilities, and to provide technology and equipment upgrades as necessary to meet the District facilities requirements. This program is described in the Capital Improvement Plan (CIP).

**The 1998 Capital Improvement Program** – The Capital Improvement Plan (CIP) was a financial plan for the acquisition of land and buildings, construction of new buildings, improvement or replacement of District-owned facilities and infrastructure, and the upgrade of technology. Those capital improvements were projects with long useful lives that acquired buildings and land, provided land improvements, constructed new buildings, and expanded, upgraded, or repaired existing facilities or infrastructure. Capital project expenditures transpired over two or more years and generally required recording the project over multiple fiscal year budgets. Most of the capital projects were funded with bonded debt due to the significant costs involved and the need to spread the acquisition cost of the asset over several years.

The number of schools maintained and the age of the schools places significant demands on the available modernization funds. The CIP provides for the possibility of a full replacement of a building or a wing of a building, replacement and/or major renovation of building components once the useful life has been reached. The plan also addresses major renovations needed for mandated modification and changing educational program needs.

Master planning for capital improvements is an ongoing process. As the District's enrollment projections change, as facilities age, and program needs change, priorities may be adjusted. The needs of each school will be determined by performing a thorough inspection of each facility. The findings of the assessment, along with mandated modification and changes to educational programs will be the determining factors in prioritization and execution of the plan.

### Capital Improvement Plan Process

The Capital Improvement Plan (CIP) is updated annually to outline the planned capital improvements within the available financial resources by the Facilities and Bond Fund Financial Management office. Input is shared from the Demographics and Zoning Department, the Real Property Management Department, the Facilities Division Planning and Design team, and Construction Management. The Instructional Division, the Maintenance Department, the Technology Division, and the Purchasing Department also contribute during the planning and construction phases. The CIP is reviewed frequently by the Bond Oversight Committee (BOC) and approved by the Board of Trustees (BOT) through a formal revision process.



The five-year CIP is prepared showing the planned expenditures in the various capital funds for the next five years. Although the five-year CIP shows projects scheduled throughout the five-year plan, it is only those expenditures shown in the first year of the plan that are adopted as part of the current fiscal year budget. The five-year CIP takes into account the execution, completion, and close-out of previously approved projects, and the start-up of future projects. The 2011-12 through 2015-16 five-year CIP, includes a revision to the program based on updated revenue projections, enrollment projections, and additional needs and was formally approved by the Board of Trustees on July 14, 2011.

## Five Year Capital Improvement Plan For Fiscal Years 2011-12 Through 2015-16

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
<b>1998 Capital Improvement Program:</b>					
Land Acquisition	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -	\$ -
New Construction:					
<i>Elementary Schools</i>	2,965,000	-	-	-	-
<i>High Schools</i>	6,450,000	13,960,000	-	-	-
<i>Other Facilities</i>	37,500,000	-	-	-	-
Rehab/Modernization	20,000,000	8,200,000	-	-	-
Equipment Replacement	200,685,000	55,305,000	-	-	-
<b>Fund Total</b>	<b>277,600,000</b>	<b>87,465,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interim Capital Improvement Program:</b>					
Rehab/Modernization	57,085,000	41,505,000	-	-	-
<b>Fund Total</b>	<b>57,085,000</b>	<b>41,505,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Governmental Services Tax Fund:</b>					
Rehab/Modernization	16,295,000	11,790,000	11,790,000	19,500,000	19,500,000
Purchase of Portable Classrooms	1,000,000	5,500,000	5,500,000	5,500,000	5,500,000
<b>Fund Total</b>	<b>17,295,000</b>	<b>17,290,000</b>	<b>17,290,000</b>	<b>25,000,000</b>	<b>25,000,000</b>
<b>Building And Sites Fund:</b>					
Land Acquisition	700,000	750,000	750,000	750,000	750,000
Buildings	200,000	-	-	-	-
<b>Fund Total</b>	<b>900,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Total All Capital Funds</b>	<b>\$ 352,880,000</b>	<b>\$ 147,010,000</b>	<b>\$ 18,040,000</b>	<b>\$ 25,750,000</b>	<b>\$ 25,750,000</b>
Source: CCSD Facilities and Bond Financial Management					

### Capital Improvement Program Revenue Sources

Nevada is a state that historically has not provided assistance for school construction and modernization projects. Seeking voter approval to pass bond questions has been the only feasible way of obtaining financing to build schools at the pace needed. The District has received the approval of Clark County voters for bond questions consistently since 1988. During the 1997 Legislature, the District sought the enactment of laws providing more effective methods of supplementing bond funds for school construction.

Assembly Bill 353 (AB 353), approved in 1997, provided the District with ongoing and reliable revenues to address the financing of land acquisition for schools, and the design, new construction, and repair of school facilities. This bill provided three proactive solutions to fund construction.

#### Freeze on Property Tax Rates for Long-Term Bonding

In 1998, the Board authorized a ballot initiative seeking approval to freeze property tax rates for long-term bonding that would enable the District to issue general obligation bonds until 2008 while maintaining a property tax levy of .5534 for school bond debt service. In the 1998 election, voters provided approval for the bond initiative which froze the tax rate for school construction for a decade. It is anticipated that a similar ballot proposal will be requested when economic conditions in the County have substantially improved to continue a similar capital improvement program without increasing the existing property tax levy.

### County Room Tax Proceeds

The Board of County Commissioners was authorized to increase the Clark County room tax rate by one percent beginning August 1997. Proceeds from this tax are deposited in the District's fund for capital projects. Also, effective July 1, 1999, the five-eighths of one percent of the room tax previously provided to the Las Vegas Convention and Visitors Authority is now a revenue component of the District's Capital Projects Fund.

### Real Property Transfer Tax Proceeds

This authorization also increased the real property transfer tax from 65 cents to \$1.25 for each \$500 of value. Proceeds from this 60 cents increase are deposited in the District's Capital Projects Fund.



## 1998 Capital Improvement Program

### Building and Modernization Plan

Descriptions	Program Total	Percent of Total Program	Number of Schools
<b>Land Acquisition</b>	\$ 235,000,000	4.8%	
<b>New School Construction</b>			
<i>Special/Alternative</i>	35,695,000	0.7%	2
<i>Elementary</i>	1,117,690,000	22.8%	61
<i>Middle</i>	629,600,000	12.9%	22
<i>Senior High</i>	1,136,821,000	23.2%	16
<b>Total New School Construction</b>	<b>2,919,806,000</b>	<b>59.6%</b>	<b>101</b>
<b>Replacement Schools</b>			
<i>Elementary</i>	184,050,000	3.7%	8
<i>Middle</i>	106,580,000	2.2%	2
<i>Senior High</i>	77,455,000	1.6%	1
<i>Special Schools</i>	53,200,000	1.1%	2
<b>Total Replacement Schools</b>	<b>421,285,000</b>	<b>8.6%</b>	<b>13</b>
<b>Phase Replacements</b>			
<i>Elementary</i>	29,370,000	0.6%	3
<i>Senior High</i>	142,015,000	2.9%	3
<b>Total Phase Replacements</b>	<b>171,385,000</b>	<b>3.5%</b>	<b>6</b>
<b>Additions to Existing Schools</b>			
<i>Elementary</i>	36,795,000	0.7%	8
<i>Middle</i>	7,365,000	0.2%	1
<i>Senior High</i>	57,740,000	1.1%	8
<b>Total Additions to Existing Schools</b>	<b>101,900,000</b>	<b>2.0%</b>	<b>14</b>
<b>Rehabilitation and Modernization</b>			
<i>Modernization/Upgrade</i>	754,368,639	15.4%	229
<i>Furniture and Equipment Upgrade/Replacement</i>	120,000,000	2.5%	229
<i>Technology Upgrades</i>	81,975,361	1.7%	
<i>Portables</i>	21,500,000	0.4%	
<b>Total Rehabilitation and Modernization</b>	<b>977,844,000</b>	<b>20.0%</b>	
<b>Satellite Bus Yards</b>	<b>72,780,000</b>	<b>1.5%</b>	<b>2</b>
<b>Total 1998 Capital Improvement Program</b>	<b>\$ 4,900,000,000</b>	<b>100.0%</b>	
Source: CCSD Facilities and Bond Financial Management			

## Major Capital Projects Funds

### 1998 Capital Improvement Program

Legislative Assembly Bill 353 (AB 353) provided the District the opportunity to offer a proactive solution to the voters of Clark County by financing public school construction and renovation as needed without increasing the property tax rate.

Voters authorized the issuance of bonds through June 2008, to be repaid within the existing property tax levy, allowing greater flexibility in responding to the imminent need to provide seats for new students and to repair and renovate existing school facilities. General obligation bonds issued under AB 353 were approved only after determination by the Board and after receiving approval from the Clark County Oversight Panel for School Facilities and the Debt Management Commission.

In addition to property tax supported bonds, AB 353 provided additional sources of capital funding for the District with approval of the room tax and the real property transfer tax. AB 353 provides

safeguards to taxpayers through the tax freeze, more stringent debt reserve requirements, and requiring bond issuance approval by both the Oversight Panel for School Facilities and the Debt Management Commission.

The 1998 Capital Improvement Program was approved by the Board on May 28, 1998, and approved by voters in November 1998. The original program totaling \$3.526 billion was projected to meet the needs of the District through 2008. The program was allocated for \$115 million in land acquisition, \$2.526 billion for construction of 88 new schools, \$31 million for construction of two new bus yards, and \$854 million for modernization of older schools.

The program was reviewed by the Bond Oversight Committee on March 18, 2011 while the latest revision was approved by the Board of Trustees on July 14, 2011. The revision of the program was based on updated revenue projections, enrollment projections, and additional needs. The revision approved continuation of the construction of new schools, adjusted the budgets of the



## New School Completion Schedule

Fiscal Years 2001-2012

School Year	Special School Alternative School	Elementary School	Middle School	High School Career and Technical Academy	Replacement Schools	Total
2000-01	0	4	2	0	0	6
2001-02	0	7	5	1 & 1 AHS	1 RES	15
2002-03	0	6	2	0	1 RES	9
2003-04	0	7	3	2	1 RES	13
2004-05	0	7	3	3	0	13
2005-06	0	7	3	1	1 RHS	12
2006-07	1 SS	6	2	1	0	10
2007-08	0	6	2	1	1 RES & 1 RMS	11
2008-09	1 AS	4	0	1 & 1 CTA	4 RES & 1 RMS	12
2009-10	0	3	0	1 & 2 CTA	0	6
2010-11	0	4	0	1 CTA`	0	5
2011-12	0	0	0	0	2 RSS	2
<b>Totals</b>	<b>2</b>	<b>61</b>	<b>22</b>	<b>16</b>	<b>13</b>	<b>114</b>

RES = Replacement Elementary School

RMS = Replacement Middle School

RHS = Replacement High School

Source: CCSD Facilities and Bond Financial Management

AHS = Alternative High School

CTA = Career and Technical Academy

RSS = Replacement Special School

career and technical high schools, replacement schools, phased replacement of schools and transportation facilities, and increased funding for modernization of older schools.

The program, now projected at a total of \$4.9 billion, and meeting the needs of the District through 2012 includes:

- Land acquisition funding for future school sites at a cost of \$235 million
- Construction of 101 new schools at a cost of \$2.92 billion:
  1. 61 elementary schools, 22 middle schools, 11 high schools
  2. 4 career and technical academy high schools, 1 alternative high school
  3. 1 special school and 1 alternative school
- Construction of 13 replacement schools as mandated by Assembly Bills 368, 396, and 499 at a cost of \$421 million
- Construction of 6 phased replacement schools at a cost of \$171 million
- Renovation of existing schools, including additions, modernizations, lifecycle replacement and life/safety upgrades at a cost of \$1.08 billion
- Construction of two satellite bus transportation centers at a cost of \$73 million.

### Growth in Student Enrollment

The Demographics and Zoning Department utilizes current birth rates and cohort projection techniques, including review of the number of new residents moving into Clark County and the advancement of students through grade levels, to calculate the student enrollment projections. The District has maintained a reliable accuracy rating compared to actual enrollments in previous years' projections.

Student enrollment has increased by almost 65,000 students during the past ten years. The fiscal 2010-11 official student enrollment was 309,899 and is projected to decrease slightly to 309,480 during 2011-12. Current projections indicate that school population will remain stable over the next three years.

### Cost of Building New Schools

It is vital to look at several factors when analyzing the cost of building new schools. Although single designs are frequently used for new schools, the specific site adaptations, construction, and equipment needs will vary for each school. A formula is necessary to account for the variables to accommodate escalating prices, in addition to providing a contingency for unforeseen events.

Site development costs can add significantly to the school's projected cost. Site development costs are those costs related to preparing the site for construction and occupation. Activities may include leveling the site, installing utility services, and building roads and other infrastructure to the school. Costs can range between \$3 million and \$10.5 million per school for site development.

The figures in this summary reflect the current average "turnkey costs." The budgets for these costs are developed using the estimated construction cost as a base and adding set percentages for design fees, telecommunications (including the linking of the security, intercom, clock and telephone systems), inspection and administrative costs, contingency costs, and furnishings.



The average turnkey costs of schools by type are shown below:

Elementary School, \$27.4 million  
 Middle School, \$40 million  
 High School, \$105.7 million  
 Career and Technical Academy, \$115 million

### Cost Saving Measures

Reuse of prototype design—architects involved in designing the schools collaborate on prototype school designs that meet all of the District’s education specifications while providing the most economical lifecycle cost to operate and maintain the facility. This “cookie cutter” design has been reused for almost all new schools, resulting in a significant savings for taxpayers.

In the past few years, the Facilities Department has made a concerted effort to focus on energy management and conservation savings. Current energy conservation projects include the following:

- 98 schools are scheduled to receive classroom lighting retrofits of existing fluorescent lighting to super T8 lighting funded through the Governmental Services Tax Fund. Super T8 lighting provides longer service life, high light output, and immediate savings.
- In addition to classroom lighting a portion of schools are scheduled for lighting retrofits for their gymnasiums of existing metal halide lighting to higher efficiency T5 lighting.
- Last year, the Energy Management office participated in a photovoltaic (solar) panel implementation program sponsored by the local utility company, NV Energy. Several schools received these panels and a rebate for almost 87% of the implementation costs from NV Energy. The panels will provide future energy savings and the rebate from NV Energy makes this energy-saving strategy economically feasible. More schools are planned to receive these panels.

In addition to the above, the Energy Management Department has additional plans for reviewing energy-saving policies including incentives for school sites, eliminating inefficient compact refrigerators, and focusing on commissioning programs used to evaluate the actual use of building equipment compared to its original design specifications.

### Construction Management

Construction and project management provides overall coordination and responsibility for execution of the work identified in the bond programs. Project management fees are paid for through capital program funds, whether the work is performed by District staff or an outside firm. The management fee includes all personnel and administrative costs for the individuals performing the construction management services (i.e., design coordination by working with architects and engineers during design, administering and overseeing construction projects, budget management, master scheduling, quality control programs, materials procurement, and contract management).



### Interim Capital Improvement Fund (Fund 310)

Proceeds from the July 2010 sale of Qualified School Construction Bonds (QSCB) in the amount of \$110,245,000 are to be used for the costs of capital projects authorized under the American Recovery and Reinvestment Act (ARRA). These projects consist of acquiring, constructing, rehabilitating, and repairing specific school facilities and equipment that would have not otherwise occurred due to a lack of sufficient resources currently available within the 1998 CIP.

### Assembly Bill 353 (Fund 335)

Proceeds from the property tax, county room tax, and real estate transfer tax are transferred to the Debt Service Fund to pay debt service and interest on the pledged revenue obligation bonds issued to fund projects in the 1998 Capital Improvement Program (CIP).

### Non-Major Capital Projects Funds

#### Building and Sites (Fund 330)

Proceeds are used for the construction, purchase, or modernization of buildings and sites. On March 31, 2004 the Board approved a mid-term financing plan to accommodate non-school facility needs of the District to build or purchase buildings to replace the aging and unsafe Vegas PBS facility, to provide space for staff located in aging and unsafe buildings, and to provide permanent buildings to replace leased space. The \$60 million plan plus interest and bond premiums includes: \$31.2 million to construct a new Vegas PBS facility, \$4 million to construct the Education Media Services at the Vegas PBS complex, \$6.2 million to purchase the School Security & Safety Services Building, \$18.4 million to purchase buildings to house staff from aging and unsafe conditions, and \$8.1 million to build modular office buildings to relocate staff housed in leased spaces.

#### Governmental Services Tax (Fund 340)

Proceeds are used for the construction, purchase, or modernization of District-owned facilities in response to any immediate facility needs to accommodate enrollment fluctuations and growth, staff changes and growth, and changes to and/or addition of educational programs. The dollar amount received each year is not sufficient to respond to the District’s long term capital needs.

## Capital Projects Funds - Expenditures Summary

For Fiscal Years 2007-08 Through 2011-12

Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Estimated Actual	2011-12 Amended Final Budget
<b>Regular Programs:</b>					
<b>Instructional Services</b>					
Salaries	\$ 248,653	\$ 600,088	\$ 416,491	\$ 251,000	\$ 250,000
Benefits	59,499	150,086	102,242	75,500	10,000
Purchased services	361,028	361,377	146,031	350,000	150,000
Supplies	31,245,281	40,192,121	12,790,317	25,590,000	10,000,000
Other	-	658	1,672	5,000	5,000
<b>Other Direct Support</b>					
Supplies	3,734,034	2,246,343	2,371,000	1,500,000	1,000,000
<b>Undistributed Expenditures:</b>					
<b>Central Administration</b>					
Purchased services	2,731,559	294,692	81,588	650,000	50,000
<b>Operational/Maintenance Plant Services</b>					
Salaries	5,838,713	3,493,306	1,864,537	2,250,000	1,000,000
Benefits	1,291,262	1,284,395	489,952	750,000	350,000
Purchased services	4,258,893	1,774,587	831,130	3,000,000	3,000,000
Supplies	2,020,680	801,717	223,125	1,000,000	1,000,000
Property	59,926	151,725	-	-	-
Other	508	1,106	537	-	-
<b>Student Transportation</b>					
Property	17,479,679	-	10,840,423	18,650,000	-
<b>Land Acquisition</b>					
Salaries	449,507	675,010	579,013	25,000	50,000
Benefits	138,309	210,600	190,483	8,000	20,500
Purchased services	64,436	126,953	42,210	1,650,000	175,000
Supplies	-	-	-	-	5,000
Property	2,516,508	-	1,849,299	-	20,000,000
Other	-	2,797	5,410	-	-
<b>Site Improvements</b>					
Salaries	705,451	245,176	237,032	260,000	200,000
Benefits	187,966	78,288	58,747	75,000	70,000
Purchased services	16,866,742	210,037,733	56,867,795	7,900,000	15,000,000
Supplies	126,271	51,847	49,623	80,000	80,000
Other	1,005,191	9,056	6,077,720	6,500	10,000
<b>Architecture/Engineering</b>					
Purchased services	43,589	30,450	15,722	27,500	-
<b>Building Acquisition and Construction</b>					
Salaries	4,307,645	3,431,875	1,874,835	850,000	2,000,000
Benefits	847,704	755,532	435,121	290,000	350,000
Purchased services	430,535,319	136,337,976	79,063,978	13,550,000	28,000,000
Supplies	7,163,396	3,860,612	4,901,545	650,000	500,000
Property	23,670,017	17,283,634	-	200,000	5,000,000
Other	1,051,534	466,371	5,095,333	75,000	200,000
<b>Building Improvements</b>					
Salaries	2,131,715	3,555,660	3,364,436	3,785,000	-
Benefits	403,334	823,442	765,840	1,278,500	-
Purchased services	42,530,668	67,330,159	69,677,927	95,000,000	246,034,500
Supplies	1,717,447	2,225,505	3,094,506	3,000,000	3,750,000
Property	13,632	-	-	500,000	500,000
Other	97,185	42,870	23,412	10,000	50,000
<b>Other Facilities - All Objects</b>	20,139,196	17,470,611	11,144,485	8,630,000	14,070,000
Debt service	7,679,050	7,700,500	-	-	-
Interfund transfers	72,649,213	81,233,060	261,200,780	148,125,000	112,555,000
<b>Total Expenditures &amp; Uses</b>	<b>\$706,370,740</b>	<b>\$605,337,918</b>	<b>\$536,774,297</b>	<b>\$340,047,000</b>	<b>\$465,435,000</b>

Source: CCSD Accounting and Bond Financial Management



## Capital Projects Funds - Funds Summary

### Fiscal Year 2011-12

Description	Fiscal Year 2011-12 Budget	
	Staff	Amount
<b>Fund 308 - 1998 Bond Proceeds</b>		
<i>New School Construction</i>	-	\$ 36,965,000
<i>Rehabilitation of existing schools</i>	-	10,000,000
<i>1998 Bond issue administrative support</i>	15.00	3,945,000
<i>Construction management</i>	65.00	4,800,000
<i>Rehabilitation/modernization management/technology</i>	8.00	201,764,500
<i>Land acquisition</i>	1.00	20,125,500
<b>Total budget</b>	<b>89.00</b>	<b>277,600,000</b>
<b>Fund 310 - QSCB Interim Capital Improvement Program</b>		
<i>Rehabilitation/modernization management/technology</i>	29.00	57,085,000
<b>Total budget</b>	<b>29.00</b>	<b>57,085,000</b>
<b>Fund 330 - Building &amp; Sites</b>		
<i>On &amp; off site improvements</i>	-	25,000
<i>Site purchases &amp; leases</i>	-	750,000
<i>Other expenditures</i>	-	125,000
<b>Total budget</b>	<b>-</b>	<b>900,000</b>
<b>Fund 340 - Governmental Services Tax</b>		
<i>Refurbish/modernization crew</i>	4.00	320,000
<i>Project management</i>	21.00	1,750,000
<i>Support service facilities</i>	-	25,000
<i>Refurbish &amp; modernization projects</i>	-	525,000
<i>Asphalt/drain/offsite</i>	-	2,000,000
<i>Furniture &amp; equipment</i>	-	50,000
<i>Portables &amp; trailers</i>	-	8,575,000
<i>Other expenditures</i>	15.00	4,050,000
<b>Total budget</b>	<b>40.00</b>	<b>17,295,000</b>
<b>Transfers</b>		
<i>Transfer to General Operating Fund</i>	-	20,000,000
<i>Transfer to Debt Service Fund</i>	-	92,555,000
<b>Total budget</b>	<b>-</b>	<b>112,555,000</b>
<b>2011-12 Capital projects budget</b>	<b>158.00</b>	<b>\$ 465,435,000</b>

Source: CCSD Accounting and Bond Financial Management





## Capital Projects Funds - Summary Of Budget Categories

For Fiscal Years 2009-10 Through 2011-12

General Ledger Accounts	Description	2009-10		2010-11		2011-12	
		Staff	Actual	Staff	Estimated Actual	Staff	Amended Final Budget
5118076000	Cash and investment manager	0.35	\$ 30,449	-	\$ -	-	\$ -
5118080000	Admin specialist	2.00	159,708	2.00	200,000	2.00	200,000
5118130000	Assistant directors	2.00	197,464	1.00	75,000	1.00	75,000
5118135000	Assistant superintendent	0.50	62,523	-	-	-	-
5118140000	Deputy superintendent	0.25	37,792	-	-	-	-
5118141000	Deputy financial officer	0.30	35,594	-	-	-	-
5118170000	Coordinators and specialists	12.35	1,114,257	4.00	300,000	5.00	350,000
5118190000	Directors	4.80	547,100	3.00	325,000	3.00	325,000
5118205000	Energy manager	1.00	94,302	-	-	-	-
5118855000	Coordinators	1.85	142,332	1.00	100,000	1.00	100,000
5118860000	Coordinators	6.00	520,880	6.00	550,000	6.00	550,000
5118865000	Coordinators	12.00	1,078,834	11.00	1,100,000	12.00	1,050,000
5117000000	Support	-	-	-	-	29.00	2,200,000
5117001000	Accountants	1.10	74,552	-	-	-	-
5117010000	Analysts/planners	14.00	1,041,102	-	-	-	-
5117020000	Buyers/buyer assistants	2.00	157,066	-	-	-	-
5117030000	Classified	4.00	271,503	-	-	2.00	480,000
5117075000	Supervisors	0.50	22,953	-	-	-	-
5117085000	Energy supervisor	1.00	59,042	-	-	-	-
5117400000	Data management specialist	7.00	533,575	4.00	550,000	5.00	550,000
5117405000	Systems analysts/specialists	1.00	96,687	1.00	75,000	1.00	75,000
5117430000	Labor-telecommunications	6.50	465,558	4.00	350,000	3.00	200,000
5117650000	Secretarial and clerical	42.00	2,077,800	25.00	2,000,000	25.00	1,655,000
5117725000	Classified labor	34.00	2,330,242	33.00	3,198,000	-	2,000,000
5117800000	Labor-grounds	7.00	336,446	4.00	250,000	4.00	200,000
5117805000	Labor-maintenance	35.00	2,187,442	15.00	1,200,000	15.00	1,000,000
5117895000	Warehouse and delivery drivers	2.00	102,683	-	-	-	-
5117905000	Inspectors	27.50	2,143,271	24.00	2,000,000	24.00	1,070,000
5117947000	Student workers	1.46	27,437	20.00	1,250,000	20.00	1,250,000
5200000000	Employee fringe benefits	-	4,769,061	-	4,627,500	-	4,235,500
5300000000	Purchased professional services	-	22,594,864	-	22,000,000	-	293,009,500
5400000000	Purchased property services	-	184,346,054	-	100,000,000	-	-
5500000000	Other purchased services	-	249,330	-	250,000	-	-
5600000000	Supplies	-	23,756,761	-	32,070,000	-	16,535,000
5700000000	Property/equipment	-	12,689,722	-	19,350,000	-	25,500,000
5800000000	Other expenses	-	11,219,128	-	101,500	-	-
5910000000	Interfund transfers	-	261,200,780	-	148,125,000	-	112,825,000
Total capital budget		229.46	\$536,774,296	158.00	\$340,047,000	158.00	\$465,435,000

Source: CCSD Accounting and Bond Financial Management

## Capital Projects Funds - Summary of Revenues, Expenditures, And Changes In Fund Balance

### For Fiscal Years 2009-10 Through 2011-12

Description	2009-10		2010-11		2011-12		2010-11 Vs. 2011-12	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
<b>Revenues and resources:</b>								
Local revenues		\$ 101,848,721		\$ 95,390,000		\$ 96,655,000	\$ 1,265,000	1.3 %
Federal revenues		-		2,500,000		-	(2,500,000)	(100.0)%
Sale of bonds		27,915,389		20,005,000		900,000	(19,105,000)	(95.5)%
Transfers from other funds		-		110,245,000		-	(110,245,000)	(100.0)%
Opening fund balance		1,106,619,657		699,609,470		587,702,470	(111,907,000)	(16.0)%
<b>Total revenues and resources</b>		<u>1,236,383,767</u>		<u>927,749,470</u>		<u>685,257,470</u>	<u>(242,492,000)</u>	<u>(26.1)%</u>
<b>Expenditures and uses:</b>								
Salaries	229.46	15,948,594	158.00	13,523,000	158.00	13,330,000	(193,000)	(1.4)%
Employee fringe benefits		4,769,062		4,627,500		4,235,500	(392,000)	(8.5)%
Purchased services		207,190,246		122,250,000		293,009,500	170,759,500	100.0 %
Supplies		23,756,763		32,070,000		16,535,000	(15,535,000)	(48.4)%
Property/equipment		12,689,722		19,350,000		25,500,000	6,150,000	31.8 %
Other expenditures		11,219,130		101,500		270,000	168,500	100.0 %
Transfers to other funds		261,200,780		148,125,000		112,555,000	(35,570,000)	(24.0)%
<b>Total expenditures and uses</b>		<u>536,774,297</u>		<u>340,047,000</u>		<u>465,435,000</u>	<u>125,388,000</u>	<u>36.9 %</u>
Ending fund balance		<u>699,609,470</u>		<u>587,702,470</u>		<u>219,822,470</u>	<u>(367,880,000)</u>	<u>(62.6)%</u>
<b>Total Applications</b>	229.46	\$1,236,383,767	158.00	\$927,749,470	158.00	\$685,257,470	\$(242,492,000)	(26.1)%
Source: CCSD Budget and Accounting Departments								

## Capital Projects Funds - Projected Budgets

### For Fiscal Years 2011-12 Through 2014-15

#### Fund Expenditure Appropriations by Major Object

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Real estate transfer taxes	\$16,000,000	\$15,000,000	\$15,000,000	\$15,000,000	0.0%
Hotel room taxes	54,000,000	55,000,000	57,000,000	60,000,000	5.3%
Governmental services taxes	23,500,000	24,000,000	25,000,000	27,000,000	8.0%
Interest on investments	2,955,000	2,500,000	2,500,000	2,500,000	0.0%
Other local revenues	200,000	500,000	500,000	500,000	0.0%
<b>Total Revenues</b>	<u>96,655,000</u>	<u>97,000,000</u>	<u>100,000,000</u>	<u>105,000,000</u>	<u>5.0%</u>
<b>Expenditures:</b>					
Salaries	13,330,000	6,500,000	3,000,000	3,000,000	0.0%
Employee benefits	4,235,500	2,000,000	1,000,000	1,000,000	0.0%
Purchased services	293,009,500	125,000,000	10,000,000	15,500,000	55.0%
Supplies	16,535,000	12,515,000	3,045,000	5,255,000	72.6%
Property & equipment	25,500,000	750,000	750,000	750,000	0.0%
Other expenditures	270,000	245,000	245,000	245,000	0.0%
<b>Total Expenditures</b>	<u>352,880,000</u>	<u>147,010,000</u>	<u>18,040,000</u>	<u>25,750,000</u>	<u>42.7%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(256,225,000)	(50,010,000)	81,960,000	79,250,000	
<b>Other Sources and (Uses):</b>					
Transfers from other funds	900,000	-	-	-	
Transfers to other funds	(112,555,000)	(112,700,000)	(112,700,000)	(85,000,000)	
<b>Opening Fund Balance - July 1</b>	<u>587,702,470</u>	<u>219,822,470</u>	<u>57,112,470</u>	<u>26,372,470</u>	
<b>Ending Fund Balance - June 30</b>	<u>\$219,822,470</u>	<u>\$57,112,470</u>	<u>\$26,372,470</u>	<u>\$20,622,470</u>	
Source: Budget Department					

## Proprietary Funds

The Proprietary Funds are comprised of the Food Services Fund (Enterprise Fund) and the Graphic Arts Center and Risk Management Funds (Internal Service Funds).

### Enterprise Fund

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services.

#### Food Services Fund

The Food Services Department constantly strives to have one of the most progressive school food programs in the nation. Responding to changing federal regulations and customer preferences is a combination that has worked well over the years. Providing exceptional customer service is of the utmost importance.



Students, administrators, and members of the community are involved in the constant evolution of the program. Department employees take particular pride in their work and maintain a creative approach to the business of providing meals to students.

Strong emphasis is placed on operating in a positive position for which the manager of each kitchen has responsibility. Eye appeal and food quality have high priority. The Department recognizes that the most important function is to meet nutritional needs of students with meals that they will find acceptable.

#### Meals Served

##### National School Lunch/Breakfast Programs Only

Year	Breakfast	Lunch	Total Meals Served
2006-07	7,824,639	24,375,612	32,200,251
2007-08	7,978,017	25,316,824	33,294,841
2008-09	7,112,400	24,213,138	31,325,538
2009-10	6,765,638	24,136,029	30,901,667
2010-11 <sup>1</sup>	7,651,544	27,244,928	34,896,472

<sup>1</sup> Estimated

#### Mission Statement

We serve nutritious meals with outstanding customer service while maintaining cost effectiveness.

**Motto:** Food Service - Fuel for student achievement

#### Services

The Fund is an enterprise fund used to account for food service operations that are financed and operated in a manner similar to private business enterprise where net income is necessary for sound financial administration. The Department is expected to be self-supporting and does not receive funds from the General Fund. The primary sources of revenue are cash sales and USDA subsidies. The Department serves approximately 170,000 breakfasts, lunches, and snacks each day to students of the district.

##### Fiscal Year 2010-11 Accomplishments:

- Opened four new elementary school kitchens and one new high school
- Processed approximately 159,000 family meal applications for free or reduced price meals and reduced the time between application submission by parent and notification of approval to parent
- Significantly reduced extra time and overtime time
- Reduced food costs from overproduction costs and waste
- Expanded Central Kitchen facilities as well as significantly increased production of meals
- Reversed four year loss pattern to complete fiscal year 2010 with a breakeven result
- Planned and installed new internal and external physical security facilities
- Reduced delivery cost by \$110,000 through direct vendor delivery of dairy items for secondary schools

##### Fiscal Year 2011-12 Objectives:

- Implement online meal benefit application
- Increase average meals per labor hour
- Increase participation by 10% through implementation of successful pilot programs, improved menus, and aggressive marketing at secondary schools
- Reduce food cost of lunch equivalent meals by 2% from purchasing food via manufacturer direct
- Implement electronic daily financial and product reports eliminating all daily paper reports saving \$220,000 per year in printing, handling, and storage costs
- Decrease average serving line wait time by five minutes through the use of digital identification
- Continue to improve food quality
- Plan and implement second Central Kitchen production line
- Maximize Central Kitchen efficiency through production line equipment modernization
- Improve time card payroll management through electronic processing

## Food Services Fund - Summary of Income, Expenses, And Changes In Net Assets

For Fiscal Years 2009-10 Through 2011-12

Food Service Description	2009-10 Actuals		2010-11 Estimated Actuals		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
<b>Operating Income:</b>								
Sales		\$ 21,329,213		\$ 18,600,000		\$ 19,600,000	\$ 1,000,000	5.4 %
<b>Operating Expenses:</b>								
Salaries	456.86	25,490,870	502.54	23,125,000	456.45	24,425,000	1,300,000	5.6 %
Employee fringe benefits		9,562,718		9,390,000		9,700,000	310,000	3.3 %
Purchased services		2,014,055		1,925,000		2,270,000	345,000	17.9 %
Supplies		41,280,422		38,580,000		43,150,000	4,570,000	11.8 %
Property		29,453		1,240,000		1,900,000	660,000	53.2 %
Depreciation		1,788,240		1,875,000		1,310,000	(565,000)	(30.1)%
Other expenses		3,836,371		2,000,000		2,000,000	-	- %
<b>Total Operating Expenses</b>		<u>84,002,129</u>		<u>78,135,000</u>		<u>84,755,000</u>	<u>6,620,000</u>	<u>8.5 %</u>
<b>Operating Loss</b>		<u>(62,672,916)</u>		<u>(59,535,000)</u>		<u>(65,155,000)</u>	<u>(5,620,000)</u>	<u>(9.4)%</u>
<b>Nonoperating Income:</b>								
Federal subsidies		60,422,582		62,000,000		62,000,000	-	- %
Commodities received		5,194,044		6,000,000		6,000,000	-	- %
State subsidies		437,281		450,000		450,000	-	- %
Investment income		112,520		115,000		145,000	30,000	26.1 %
Other income		24,512		-		-	-	- %
<b>Total Nonoperating Income</b>		<u>66,190,939</u>		<u>68,565,000</u>		<u>68,595,000</u>	<u>30,000</u>	<u>- %</u>
<b>Net Gain (Loss)</b>		<u>3,518,023</u>		<u>9,030,000</u>		<u>3,440,000</u>	<u>(5,590,000)</u>	<u>(61.9)%</u>
Transfers from other funds		1,863,124		1,000,000		750,000	(250,000)	(25.0)%
<b>Beginning Net Assets</b>		<u>24,052,330</u>		<u>29,433,477</u>		<u>39,463,477</u>	<u>10,030,000</u>	<u>34.1 %</u>
<b>Ending Net Assets</b>	456.86	\$ 29,433,477	502.54	\$ 39,463,477	456.45	\$ 43,653,477	\$ 4,190,000	10.6 %
Source: CCSD Budget and Accounting Departments								

The increase in net assets is a result of a proactive reduction in per meal direct costs. Fifty seven schools were converted from dish-up operations to serving individual meals prepared at the Central Kitchen. There was also a shift to higher margin free meals from full pay meals reflecting the general economic conditions in the District. An increase of students approved for free or reduced priced meal benefits is expected to continue.

## Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. Budgeting for Internal Service Funds is designed to accumulate the total cost of operations for providing a particular service. Graphics Production services and Risk Management operations currently provide the activities for this fund.



## Graphic Arts Center Fund

### Mission

The mission of the Graphic Arts Center is to provide superior services and support for the students and employees of the District with a continuing commitment to improvement and education; to serve as responsible custodians of taxpayer funds ensuring maximum value for each dollar spent; and uphold the highest ethical and legal standards ensuring that all suppliers and customers are treated equally and fairly.

### Services

The Center is comprised of several sections including Design, Printing, Copying, and Forms. The Printing and Copying sections utilize large graphic machinery, including high-speed copiers and multi-color presses, to serve the District's requirements.

#### Fiscal Year 2010-11 Accomplishments:

- Installed new print and bindery equipment
- Initiated first steps in automating graphics job submission, billing, and estimating
- Provided online job proofing capability
- Published process documentation
- Provided more print on demand items for classroom materials

#### Fiscal Year 2011-12 Objectives:

- Automate job submission, billing, and estimating system
- Introduce yearbook services
- Expand product lines to include new finishing solutions for booklets and multi-page documents
- Increase communication with school administration and office managers to provide greater support services
- Increase selection of print on demand classroom materials

Performance Measures	2008-09	2009-10	2010-11
Copy center income	\$1,225,200	\$1,048,936	\$1,114,544
Printing income	1,602,412	1,102,362	1,007,187
Graphic service income	474,613	365,993	517,364
Color copy income	312,835	309,473	204,352
Subcontracting income	114,589	154,432	101,920
Art and darkroom Income	176,847	172,911	148,107
<b>Total income</b>	<b>3,906,496</b>	<b>3,154,107</b>	<b>3,093,474</b>
<b>Salary expenses</b>	<b>\$1,147,831</b>	<b>\$1,326,827</b>	<b>\$1,329,314</b>

## Risk Management Fund

### Mission Statement

The mission of Risk Management is to effectively protect the District's human, financial, and physical assets and resources from the consequences of losses.

### Services

The Department is responsible for identifying the risk exposures of the District and recommending the most efficient and cost effective methods for handling those exposures. Methods include transferring risk through the purchase of insurance; assisting other departments with loss control; and administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime.

The Department continued to provide the following services in accordance with its mission using the most efficient and cost effective methods:

- Providing loss control services for other departments, including risk assessments and safety training
- Administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime
- Transferring risk through the purchase of insurance
- Collaborating with local, state, and federal agencies to ensure compliance with all applicable safety and health requirements

#### Fiscal Year 2010-11 Accomplishments:

- Conversion to a paperless environment intensified in November 2010, beginning with auto property damage files and gradually moving to liability and workers compensation claims. All new claims entered on or after April 15, 2011 were completely paperless.
- Developed and implemented a chemical inventory program. Initially, seven pilot high school science areas were targeted with the goal of developing an accurate inventory of chemicals at each school site thus permitting better reporting of inventories.
- Development of a District-wide employee safety training program available to all employees continued throughout the year.
- Continued to offer professional development opportunities for staff that availed themselves of AICPU/IIA self-study courses offered to expand their knowledge of insurance claims and risk management in general. One staff member successfully passed the first of three courses leading to Associate in Risk Management designation. Another will be taking the Nevada workers compensation license examination in the fall.

- Evaluated current department staffing, identified areas where low or no value-added activity was occurring, and made improvements to the department units to improve efficiency and effectiveness. Developed and implemented a new unit called Ancillary Services Unit (ASU) tasked to provide central support services to claims adjusters. Redundant activities were eliminated freeing some of adjusters' time to devote to managing claims.
- Instituted several key performance indicators (KPI) including, but not limited to, workers compensation (WC) triage nurse utilization data, WC incidents data entry turnaround time, WC claims data entry turnaround time, first-level WC hearings affirm/reverse ratio, WC provider network penetration rate, claims closing ratio, tort demand letters review/response turnaround time, and bill coding/review accuracy rate. KPIs were used in finalizing individual employee performance appraisals.

#### Fiscal Year 2011-12 Objectives:

- Coordinate with the Human Resources Division the revision of District Regulation 4126, Employees With Occupational Injury Or Disease, to reflect statutory and regulatory changes.
- Implement a pilot stay-at-work/return-to-work program upon the adoption of a revised District Regulation 4126.
- Conduct a District-wide informational campaign to reinforce to employees the proper steps to follow when filing a claim for workers compensation, and also to disseminate updated posters, forms, and brochures.

- Complete the implementation of the chemical inventory program, specifically targeting middle school and high school science areas. Once those areas are complete, move towards the other specialty areas containing chemicals.
- Utilize our new paperless claims administration system to help coordinate with other departments to improve work flow and provide a single source to track issues from pre loss to post loss.
- Continue to develop a District-wide employee safety training program available to all employees.

Performance Measures	2008-09	2009-10	2010-11
<b>Number of Claims</b>			
Property/Liability count	1,163	1,409	1,411
Workers' Compensation count	1,244	1,245	1,381
<b>Total Insurance Premiums</b>			
Property, Liability, & Workers' Compensation	\$3,172,203	\$3,419,999	\$3,140,792
<b>Claim Count Ratio</b>			
Property/Liability per \$1,000 Premium	0.37	0.44	0.45
Workers' Compensation per \$100,000	9.98	10.33	10.89
<b>Third-Party Recoveries</b>			
Property/Liability	\$156,663	\$116,338	\$196,731
Workers' Compensation	\$245,462	\$239,954	\$420,232
<b>Managed Care Savings</b>			
Workers' Compensation	\$862,757	\$1,148,178	\$1,118,836

### Internal Service Funds - Summary Of Income, Expenses, And Changes In Net Assets For Fiscal Years 2009-10 Through 2011-12

Internal Service Description	2009-10 Actuals		2010-11 Estimated Actuals		2011-12 Amended Final Budget		2010-11 vs. 2011-12	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
<b>Operating Income:</b>								
Local sources		\$13,192,306		\$18,530,000		\$19,000,000	\$470,000	2.5 %
<b>Operating Expenses:</b>								
Salaries	56.49	3,337,807	69.00	3,444,000	64.88	3,660,000	216,000	6.3 %
Employee fringe benefits		1,136,242		1,195,000		1,390,000	195,000	16.3 %
Purchased services		5,230,946		5,630,000		6,030,000	400,000	7.1 %
Supplies		810,099		825,000		1,150,000	325,000	39.4 %
Property		-		150,000		225,000	75,000	50.0 %
Depreciation		132,337		136,000		155,000	19,000	14.0 %
Other expenses		7,996,447		11,860,000		13,230,000	1,370,000	11.6 %
<b>Total Operating Expenses</b>		18,643,878		23,240,000		25,840,000	2,600,000	11.2 %
<b>Operating Income (Loss)</b>		(5,451,572)		(4,710,000)		(6,840,000)	(2,130,000)	(45.2)%
Nonoperating income		539,640		315,000		435,000	120,000	38.1 %
<b>Beginning Net Assets</b>		37,097,299		32,185,367		27,790,367	(4,395,000)	(13.7)%
<b>Ending Net Assets</b>	56.49	\$32,185,367	69.00	\$27,790,367	64.88	\$21,385,367	\$(6,405,000)	(23.0)%
Source: CCSD Budget and Accounting Departments								

The decrease of \$6.5 million in the Internal Service Funds ending net assets is a result of an anticipated increase in risk assessment services and the purchase and implementation of the student health office software program and related equipment. The Department, in its expanded role, also has had staffing increases for risk control positions, including safety assessments and training. Even with this scheduled draw down of net assets, the Fund still maintains more than a one year reserve of projected operating income. It is anticipated that insurance premiums may need to be increased during 2011-12.

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## Allocations and Schedules

In this sub-section, the District employs budgeting methods based on formulated allocations and bargaining contracts. Those formulated allocations and salary information are presented in this section in coordination with District policy.

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# Informational Section

## Explanation of Budget Allocations

The Regulation 3130, Budget Administration, adopted by the Board on June 28, 2001, specifies that:

"Procedures should be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed."

In order to implement this statement, formulas for the allocation of personnel and supplies are used. These formulas cover the major items of salaries and supplies. Positions not covered by formulas are specifically authorized by Board action on the budget.

Nine, ten, and eleven-month support staff employees are reflected as a percentage of full FTEs. The following table can be used to determine full-time equivalents:

### Full Time Equivalents - Calculation

#### Fiscal Year 2011-12

Hours Per Day	Employment Months			
	Nine	Ten	Eleven	Twelve
1.0	0.09	0.11	0.11	0.13
1.5	0.14	0.16	0.17	0.19
2.0	0.19	0.21	0.23	0.25
2.5	0.23	0.26	0.29	0.31
3.0	0.28	0.32	0.34	0.38
3.5	0.33	0.37	0.40	0.44
4.0	0.37	0.42	0.46	0.50
4.5	0.42	0.47	0.52	0.56
5.0	0.46	0.53	0.57	0.63
5.5	0.51	0.58	0.63	0.69
6.0	0.56	0.63	0.69	0.75
6.5	0.60	0.68	0.75	0.81
7.0	0.65	0.74	0.80	0.88
7.5	0.70	0.79	0.86	0.94
8.0	0.74	0.84	0.92	1.00

### Annual Teacher Salary Schedule

#### Fiscal Year 2011-12

	CLASS A B.A.	CLASS B B.A. + 16	CLASS C B.A. + 32	CLASS D M.A.	CLASS E M.A. + 16	CLASS F M.A. +32	CLASS G ASC
1	\$34,688	\$36,548	\$38,413	\$40,280	\$42,148	\$44,512	\$47,659
2	36,137	37,998	39,867	41,730	43,604	46,212	49,358
3	37,586	39,456	41,316	43,185	45,051	47,914	51,060
4	39,041	40,905	42,768	44,634	46,497	49,609	52,755
5	40,486	42,354	44,219	46,087	47,949	51,311	54,457
6		43,809	45,682	47,535	49,402	53,011	56,157
7			47,122	48,989	50,854	54,711	57,858
8			48,572	50,438	52,303	56,411	59,558
9			50,025	51,895	53,754	58,109	61,256
10						59,917	63,063
11						61,507	64,653
12						63,557	66,704
13						64,828	67,975
14						66,125	69,272

### Definition Of Classes:

Licensed employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:

<b>CLASS A -</b>	Bachelor's degree and valid Nevada certification for the level or subject taught
<b>CLASS B -</b>	Bachelor's degree plus 16 increment growth units and valid Nevada certification for the level or subject taught. Units must be taken after receipt of bachelor's degree.
<b>CLASS C -</b>	Bachelor's degree plus 32 increment growth units and valid Nevada certification for the level or subject taught
<b>CLASS D -</b>	Master's degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught
<b>CLASS E -</b>	Master's degree plus 16 increment growth units and valid Nevada certification for level or subject taught, or completion of one Advanced Studies Certification 18-hour program. Units must be taken after receipt of master's degree.
<b>CLASS F -</b>	Master's degree plus 32 increment units and valid Nevada certification for level or subject taught, or completion of two Advanced Studies Certification 18-hour programs.
<b>CLASS G -</b>	Advanced Studies Certification
<b>PH.D. -</b>	Doctorate degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught will receive an additional yearly salary of \$1,500 above class F or Class G, whichever is applicable.

Licensed employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:

District Service	Amount
10-15	\$ 500
16-20	550
21-25	800
26+	1,100

### Professional Compensation

- Only advanced degrees awarded by an accredited institution recognized by the Commission on Professional Standards in Education in a field pertinent to the position and valid in their entirety for Nevada certification for level and subject taught will be recognized for advancement on the salary schedule.
- The basis of the professional schedule is the Bachelor's degree or its recognized equivalent. Only units secured after the requirements for the degree have been completed for the degree, except in fields certified in writing by the Human Resources Division of critical need in upper division or graduate courses recognized by the Commission on Professional Standards in Education, will be recognized for placement in Classes B, C, D, E, F, and G. Increment growth units are granted for approved in-service courses or workshops approved by the Division to upgrade or improve the educational program.
- Teachers hired to teach the 2011-12 school year shall receive a maximum of nine years qualifying experience (Step 10) and be placed in the appropriate class column. This provision shall not apply at the option of the district to teachers hired to provide service in the areas of bilingual education and the specialty licensed areas of special education, specifically excluding resource room and GATE.

## Teacher Duty Days

### Teacher Work Year

The work year of the employees covered by the classroom teacher salary schedule (other than new personnel who may be required to attend five additional orientation days) shall consist of not more than 184 school days and shall be distributed according to the calendar determined and officially adopted by the Board.

A. Senior High School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Head Football (M)	.093	\$3,226	1
Head Basketball (M)	.093	3,226	1
Head Baseball (M)	.079	2,740	1
Head Track (M)	.084	2,914	1
Head Wrestling (M)	.084	2,914	1
Head Soccer (M)	.079	2,740	1
Head Tennis (M)	.054	1,873	1
Head Golf (M)	.056	1,943	1
Head Cross Country (M)	.068	2,359	1
Head Swimming (M)	.063	2,185	1
Head Volleyball (M)	.075	2,602	1
Assistant Football (M)	.070	2,428	AAAA-6, AAA-5, AA-4, A-4
Assistant Basketball (M)	.070	2,428	2
Assistant Baseball (M)	.061	2,116	2
Assistant Track (M)	.063	2,185	AAAA-2, AAA-2, AA-1, A-1
Assistant Wrestling (M)	.063	2,185	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer (M)	.059	2,047	1
Assistant Volleyball (M)	.061	2,116	1
9th Grade Basketball (M)	.043	1,492	1
9th Grade Volleyball (M)	.038	1,318	1
9th Grade Basketball (W)	.043	1,492	1
9th Grade Volleyball (W)	.038	1,318	1
Head Bowling (M & W)	.065	2,255	1
Head Basketball (W)	.093	3,226	1
Head Volleyball (W)	.075	2,602	1
Head Softball (W)	.079	2,740	1
Head Track (W)	.084	2,914	1
Head Soccer (W)	.079	2,740	1
Head Tennis (W)	.054	1,873	1
Head Golf (W)	.056	1,943	1
Head Cross Country (W)	.068	2,359	1
Head Swimming (W)	.063	2,185	1
Assistant Basketball (W)	.070	2,428	2
Assistant Volleyball (W)	.061	2,116	2
Assistant Softball (W)	.061	2,116	2
Assistant Track (W)	.063	2,185	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer	.059	2,047	1
Band <sup>1</sup> (Over 500)	.097	3,365	1
Band <sup>1</sup> (Under 500)	.082	2,844	1
Chorus <sup>1</sup>	.063	2,185	1
Mariachi/Guitar <sup>1</sup> (Over 500)	.043	1,492	1
Mariachi/Guitar <sup>1</sup> (Under 500)	.040	1,388	1
Yearbook <sup>1</sup>	.075	2,602	1
Drama/Theatre <sup>1</sup>	.080	2,775	1
Newspaper <sup>1</sup>	.056	1,943	1
Pep Club <sup>1</sup>	.032	1,110	1
Cheerleader <sup>1</sup>	.058	2,012	1
JV/9th Grade Cheerleader <sup>1</sup>	.043	1,492	1

### Hours of Work

Employees on the teachers' salary schedule shall be required to work at the school premises a regular workday of seven hours and eleven minutes, including the 30-minute duty-free lunch period that is provided.

In addition to their regular teaching contract, teachers have the opportunity to earn extra compensation in the following areas:

A. Senior High School - Extended Day Pay - Continued	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Forensics/Speech Club <sup>1</sup>	.057	\$1,977	1
Dance/Drill Team <sup>1</sup>	.047	1,630	1
Student Council <sup>1</sup>	.080	2,775	1
Key Club <sup>1</sup>	.030	1,041	1
Human Relations <sup>1</sup>	.030	1,041	1
Varsity Quiz <sup>1</sup>	.043	1,492	1
Athletic Director <sup>1</sup>	.104	3,608	1
Orchestra <sup>1</sup>	.060	2,081	1
Chess Club <sup>1</sup>	.043	1,492	1
FBLA <sup>1</sup>	.043	1,492	1
Science Bowl <sup>1</sup>	.028	971	1
Honor Society <sup>1</sup>	.030	1,041	1
ROTC <sup>1</sup>	.061	2,116	2
DECCA <sup>1</sup>	.043	1,492	1
VICA <sup>1</sup>	.043	1,492	1
FCCLA <sup>1</sup>	.043	1,492	1

<sup>(1)</sup> Does not qualify for years of experience

The year of experience stipend for athletics shall be based on the Index, Class A, Step 1 Base Salary as follows:

Teaching Experience	Percent of Class A Step 1 - Base Salary	Yearly Rates
1-3	.0039	\$135
4-6	.0078	271
7-9	.0117	406
10-12	.0156	541
13 or Over	.0195	676



B. Middle School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Posi- tions Authorized for Schools
7th/8th Grade Basketball (M)	.042	\$1,457	1
7th/8th Grade Softball (M)	.039	1,353	1
7th/8th Grade Tennis (M & W)	.027	937	1
7th/8th Grade Track (M)	.033	1,145	1
7th/8th Grade Basketball (W)	.042	1,457	1
7th/8th Grade Volleyball (W)	.038	1,318	1
7th/8th Grade Track (W)	.033	1,145	1
7th/8th Grade Softball (W)	.039	1,353	1
Band <sup>1</sup>	.063	2,185	1
Chorus <sup>1</sup>	.042	1,457	1
Newspaper <sup>1</sup>	.038	1,318	1
Human Relations <sup>1</sup>	.028	971	1
Forensics <sup>1</sup>	.028	971	1
Yearbook <sup>1</sup>	.028	971	1
Orchestra <sup>1</sup>	.040	1,388	1
Cheerleader <sup>1</sup>	.028	971	1
Drama <sup>1</sup>	.028	971	1
Dance/Drill Team <sup>1</sup>	.028	971	1
Chess Club <sup>1</sup>	.028	971	1
Honor Society <sup>1</sup>	.028	971	1
FBLA <sup>1</sup>	.028	971	1
Student Council <sup>1</sup>	.038	1,318	1
Mariachi/Guitar <sup>1</sup>	.040	1,388	1
JV Quiz <sup>1</sup>	.028	971	1

<sup>(1)</sup> Does not qualify for years of experience

Schools may utilize two volunteer coaches per team per season. The following positions are in addition to any volunteer coaches: statisticians, video personnel, student teachers, and athletic trainers.

## C. Payment for Directing Intramural Programs

### 1. Determination of Intramural Allotment to Schools

The amount of funds available to secondary schools for extended day pay to direct intramural programs shall be based on projected student enrollment at the rate of 92¢ per student. Allotments will be based on the actual October 1st enrollment. No secondary school shall receive less than \$495.

### 2. Determination of Payment to Individual Teachers

Extended day pay for directing intramural activities will be based on the number of days per week an activity is supervised throughout the school year according to the following guidelines:

Number of Days Per Week Directing Activity	Number of Weeks	Total Amount
1	36	\$ 286
2	36	572
3	36	858
4	36	1,144
5	36	1,430

## D. Extra Pay for Licensed Personnel in Special Categories:

### 1. Secondary Counselors

Each full-time counselor shall be assigned nine additional days of service at the employee's daily rate of pay. PERS and other legally required contributions shall be made for these days from the negotiated salary package.



### 2. Librarians

Librarians shall be assigned additional days of service to be paid at the employee's daily rate of pay according to the following formula:

Projected Enrollment	Additional Days Allotted
Under 500	3.5
500 - 999	7.0
1,000 - 1,499	10.5
1,500 and over	14.0

The additional days may be broken down in additional hours upon agreement between the librarian and the principal according to the following schedule:

3.5 days or 24.5 hours at hourly rate
7.0 days or 49.0 hours at hourly rate
10.5 days or 73.5 hours at hourly rate
14.0 days or 98.0 hours at hourly rate

PERS and other legally required contributions shall be made for these days.

### 3. Occupational Teachers

Teachers who are full-time teachers of occupational subjects, and who hold occupational licensure with an endorsement in business and industry, and meet the following requirements in the area taught, shall receive \$682 in addition to their base contract salary. A trade and technical work experience background, which includes three years of continuous paid experience at the journeyman level in addition to three to five years at the apprentice learning level. This provision applies only to teachers employed as vocational teachers prior to the 1977-78 school year.

### 4. Teachers Requiring Special Licensing (Psychologist, Speech Therapists, Special Ed. Teachers, and Nurses)

Teachers assigned to these specialist areas who hold proper licensing shall receive \$220 in addition to their base contract salary. This provision shall apply only to teachers employed in these positions prior to the 1977-78 school year.

## 5. Teachers Assigned to Remote Areas

Teachers assigned to schools in remote or isolated areas shall receive an incentive allotment of \$2,000 in addition to their base contract salary. Following are the areas of the County applicable to remote pay:

Blue Diamond	Southern Desert	Sandy Valley
Goodsprings	Correctional Center	Searchlight
High Desert State Prison	Laughlin	Spring Mountain
Indian Springs	Moapa Valley	Virgin Valley
	Mt. Charleston	

Effective with the 1992-93 school year, teachers at Blue Diamond will no longer receive remote pay. Those teachers at Blue Diamond prior to the 1992-93 school year shall continue to receive remote pay as long as they are employed at Blue Diamond.

## 6. Responsible Teachers

A small school with a staff of one to four teachers shall have one teacher designated as the responsible teacher. Responsible teachers shall receive additional pay added to their base contract salary according to the following formula added to their base contract:

Number of Teachers	Additional Pay as a Fraction of Teacher's Contract Salary
1	1/25
2	1/20
3	1/15
4	1/10

## 7. School Bankers

Teachers assigned as school bankers to provide banking and accounting services at athletic events at senior high schools shall be compensated at the rate of \$10 per hour. The maximum number of assigned hours per event shall be based on student enrollment as indicated below:

Student Enrollment	Hours Allocated
1,200 or more	4 hours
1,199 – 600	3 hours
599 and below	2 hours

## 8. Speech Therapists, Nurses, and Psychologists

Teachers in these specialist areas assigned to year-round schools shall be given one year at a time extended contracts with PERS paid.

## E. Extra Pay for Instructional Services

Activity	Hourly Rate
1. Continuing Education Instruction	\$22
2. In-Service Training Instruction	22
3. Summer School	22
4. Graduate Incentive Program	22
5. Other Approved Instructional Services:	
a. Homebound Extended Day Teachers	22
b. Itinerant Teachers	22
c. Committees, Task Forces, PDE Instructors	22
d. Approved Instructional Services (not listed)	22
6. Extra Duty Teaching Assignments:	
a. Early Bird/Late Bird	} Teacher's
b. "Behavior School" Instruction	} Contract
c. "Sunset High School" Instruction	} Hourly Rate
d. Juvenile Court School Programs	} of Pay
e. Purchased Preparation Period	}
f. Extended School Year, Summer	}

## F. Extra Pay for Ticket Takers and Sellers

Varsity Athletic Contests

\$10 per hour



## G. Funds for Additional Extended Day Student Activities

Name of School	Amount	Name of School	Amount
Advanced Technologies Academy	\$2,500	Guinn Middle School	\$1,500
Arbor View High School	2,500	Harney Middle School	1,500
Basic High School	2,500	Hughes Middle School	1,500
Bonanza High School	2,500	Hyde Park Middle School	1,500
Boulder City High School	1,500	Johnson Middle School	1,500
Canyon Springs High School	2,500	Johnston Middle School	1,500
Centennial High School	2,500	Keller Middle School	1,500
Chaparral High School	2,500	Knudson Middle School	1,500
Cheyenne High School	2,500	Lawrence Middle School	1,500
Cimarron-Memorial High School	2,500	Leavitt Middle School	1,500
Clark High School	2,500	Lied Middle School	1,500
Coronado High School	2,500	Lyon Middle School	1,500
Del Sol High School	2,500	Mack Middle School	1,500
Desert Oasis High School	2,500	Mannion Middle School	1,500
Desert Pines High School	2,500	Martin Middle School	1,500
Desert Rose High School	1,500	Miller Middle School	1,500
Durango High School	2,500	Molasky Middle School	1,500
East Career and Technical Academy	2,500	Monaco Middle School	1,500
Eldorado High School	2,500	O'Callaghan Middle School	1,500
Foothill High School	2,500	Orr Middle School	1,500
Green Valley High School	2,500	Robison Middle School	1,500
Indian Springs Junior/Senior High School	1,000	Rogich Middle School	1,500
Las Vegas Academy	1,500	Saville Middle School	1,500
Las Vegas High School	2,500	Sawyer Middle School	1,500
Laughlin High School	1,500	Schofield Middle School	1,500
Legacy High School	2,500	Sedway Middle School	1,500
Liberty High School	2,500	Silvestri Middle School	1,500
Moapa Valley High School	1,500	Smith Middle School	1,500
Mojave High School	2,500	Swainston Middle School	1,500
Northwest Career and Technical Academy	2,500	Tarkanian Middle School	1,500
Palo Verde High School	2,500	Von Tobel Middle School	1,500
Rancho High School	2,500	Webb Middle School	1,500
Sandy Valley Junior/Senior High School	1,000	White Middle School	1,500
Shadow Ridge High School	2,500	Woodbury Middle School	1,500
Sierra Vista High School	2,500		
Silverado High School	2,500		
Southeast Career and Technical Academy	2,500	Total	\$187,500
Southwest Career and Technical Academy	2,500		
Spring Valley High School	2,500	Three hundred dollars shall be allocated to each elementary school and Prime Six School, Helen J. Stewart, Variety School, John F. Miller, and Spring Mountain. Each Community College High School and each alternative campus in the six regions shall be allocated \$600 to be used for payment to the licensed personnel supervisor of all extended day student activities.	
Sunrise Mountain High School	2,500		
Valley High School	2,500	<b>Formulas For Allocating Licensed School Personnel</b>	
Veteran's Tribute Career and Technical Academy	2,500		
Virgin Valley High School	1,500	The following formulas are used in developing the General and Special Education Funds staffing levels for budgetary purposes. Staffing assignments to individual schools may vary slightly at the discretion of the Area Service Center Associate Superintendents, Academic Managers, Deputy Superintendent, Associate Superintendent of Student Support Services, or the Chief Human Resources Officer.	
West Career and Technical Academy	2,500		
West Preparatory Academy	1,500	<b>A. Principals (288)</b>	
Western High School	2,500		
Bailey Middle School	1,500	Each school of eight or more teachers will have budgeted one full-time principal. (Teaching principals and responsible teachers will be budgeted by unit as specified in district regulations.)	
Becker Middle School	1,500		
Bridger Middle School	1,500		
Brinley Middle School	1,500		
Brown Middle School	1,500		
Burkholder Middle School	1,500		
Cadwallader Middle School	1,500		
Canarelli Middle School	1,500		
Cannon Middle School	1,500		
Cashman Middle School	1,500		
Cortney Middle School	1,500		
Cram Middle School	1,500		
Escobedo Middle School	1,500		
Faiss Middle School	1,500		
Fertitta Middle School	1,500		
Findlay Middle School	1,500		
Fremont Middle School	1,500		
Garrett Middle School	1,500		
Garside Middle School	1,500		
Gibson Middle School	1,500		
Greenspun Middle School	1,500		

**B. Assistant Principals (269)**

Elementary Schools—Each elementary school over 650 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. The number of positions calculated in this fashion constitutes a District-wide full-time equivalency cap. Actual assignment of these FTEs is determined by the Deputy Superintendent but may not exceed the total FTE number.

Middle Schools—Each middle school of 600 student enrollment and all rural schools will have budgeted one full-time assistant principal. Two assistant principals will be budgeted when the enrollment reaches 1,700 or more.

Senior High Schools—Only full-time assistant principals will be budgeted. One assistant principal will be budgeted for all rural schools or when enrollment reaches 500 students. Two assistant principals will be budgeted when the enrollment reaches 1,700 students. Three assistant principals will be budgeted when enrollment reaches 2,200 students. Schools with an enrollment of 3,000 students or more will be eligible for four assistant principals.

**C. Deans (136)**

Middle Schools—All middle schools, except rural schools, will staff at least one dean. Two deans will be added when total enrollment reaches 1,500 students.

Senior High Schools—All senior high schools, except rural schools, will be budgeted for at least one dean. Schools with an enrollment of 1,500 students or more will be budgeted two deans. When enrollment reaches 2,800 another dean will be added.

**D. Classroom Licensed Staff (12,087.68 including prep periods)**

Fiscal year 2011-12 budget development staffing ratios:

Kindergarten:	1 licensed staff member for each 52 students.
Grades 1-2:	1 licensed staff member for each 18 students.
Grade 3:	1 licensed staff member for each 21 students.
Grades 4-5:	1 licensed staff member for each 30 students.
Grades 6-12:	1 licensed staff member for each 32 students.

**E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:**

- 1,543.50 licensed positions for special education students.
- 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
- 100 licensed positions to handle extra music needs of middle school students.
- 240.5 licensed positions to supplement the State's Class Size Reduction program.
- 64.5 licensed positions to instruct second language students.
- 125.5 licensed positions for educational computer strategists.
- 22.5 licensed positions for special assignment (i.e., Prime 6, Reading Recovery Trainers, court orders, etc.)

**F. Counselors (613)**

Elementary Schools—The Board has approved establishing a goal of adding 15 elementary counselors each year until elementary schools have a counselor for every school over 500 enrollment. An increase was not included in this year's development due to budgetary constraints.

Middle Schools—Counselors are budgeted for each middle school on the basis of one counselor for each 500 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for middle schools will be made only once each year after the second week of the fall semester.

Senior High Schools—Counselors are budgeted to each senior high school on the basis of one counselor for each 400 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for senior high schools will be made only once each year after the second week of the fall semester.

**G. Library Services (299)**

- Elementary schools with enrollment of at least 400 students shall be allocated one licensed staff unit (201).
- Each middle school shall be allocated one licensed staff unit (61).
- Senior High schools shall be allocated extra days of library services based upon the enrollment illustrated to the right (37):

Student Enrollment	Days Allocated
Under 500 students	3.5 days
500 to 999 students	7.0 days
1,000 to 1,499 students	10.5 days
1,500 or more students	14.0 days

**H. Homebound Teachers (17)**

One teacher is budgeted to assist homebound students at the ratio of one for each 18,450 students or major fraction thereof.

**I. Psychologists (170)**

One school psychologist is budgeted for each 1,825 students or major fraction thereof.

**J. Nurses (170)**

One school nurse is budgeted for each 1,825 students or major fraction thereof.

**K. Speech/Language Pathologists (301)**

Speech/language pathologists are to be budgeted based on the prior school year's ratio of actual student caseloads to actual handicapped enrollment. The resultant ratio (actual) is applied to the current school year's estimated handicapped enrollments to determine estimated caseloads. The estimated caseloads are then divided by the maximum caseload mandate to determine speech therapist/pathologist requirements.



## L. Summary of Pupil/Teacher Ratio Calculations - District-wide

Regular classroom staffing (Section D) = 12,087.68

District pupil/teacher ratios  $(298,903.8 \div 12,087.68) = 24.73$

Regular classroom staffing with additional positions  
(Sections D and E) = 15,292.18

District pupil/teacher ratio  $(298,903.8 \div 15,292.18) = 19.55$

District licensed - all positions

(Sections D - K) = 16,861.18

District pupil/teacher ratio  $(298,903.8 \div 16,861.18) = 17.73$

**Note:** The 2001 Legislature provided funds toward reducing the pupil/teacher ratio in the early elementary grades (1-3). The Class Size Reduction funds and positions for 2011-12 are being channeled through the Special Revenue Funds, and therefore, are not reflected in the above calculations.

## Secondary Magnet School Formula Enhancements

As a result of varying length of day and program requirements, magnet schools within the District require additional enhancement appropriations. This necessitates adjustments to classroom staffing, recruiting counselors, and an available pool from which the Deputy Superintendent may draw to provide staffing for necessary school administrative support services.

The current budget for magnet school programs is developed from a student-teacher ratio of 30:1. The Advanced Technologies Academy (ATA) was constructed with classroom sizes of 20 students per classroom. Because of this room configuration, a student-teacher ratio of 20:1 will be retained at ATA. A recruiting counselor is provided for each secondary school that has magnet programs. Senior high school recruiting counselor positions are staffed starting November 1 preceding the start of the magnet school's initial opening. Middle school recruiting counselors begin at the end of the first semester of the preceding year.



## Administrative Titles And Salary Ranges

### Fiscal Year 2011-12

Class Title	Range
Superintendent of Schools	XX
Deputy Superintendent <sup>[1]</sup>	52
General Counsel <sup>[1]</sup>	51
Chief Financial Officer <sup>[1]</sup>	50
Chief Student Services Officer <sup>[1]</sup>	50
Chief Human Resources Officer <sup>[1]</sup>	49
Associate Superintendent/Chief Negotiator <sup>[1]</sup>	48
Chief Communications Officer <sup>[1]</sup>	48
Associate Superintendent, Community and Government Relations	47
Associate Superintendent, Facilities <sup>[1]</sup>	47
Associate Superintendent, Instruction Unit <sup>[1]</sup>	47
Chief of School Police <sup>[1]</sup>	47
Deputy General Counsel <sup>[1]</sup>	47
General Manager, Vegas PBS <sup>[1]</sup>	47
Academic Manager, Instruction Unit <sup>[1]</sup>	46
Assistant Superintendent, Assessment, Accountability, Research, and School Improvement	46
Assistant Superintendent, Curriculum and Professional Development <sup>[1]</sup>	46
Assistant Superintendent, Education Services Division*	46
Chief of Staff <sup>[1]</sup>	46
Chief Technology Officer <sup>[1]</sup>	46
Deputy Chief Financial Officer	46
Deputy Human Resources Officer	46
Senior Assistant General Counsel <sup>[1]</sup>	46
Assistant General Counsel <sup>[1]</sup>	45
Director IV, Curriculum and Instruction	45
Director IV, Education Services	45
Director IV, Facilities Planning and Design	45
Director IV, Human Resources <sup>[1]</sup>	45
Director IV, Instructional Support	45
Director IV, Instructional Support and Student Activities	45
Director IV, Support Services	45
Director IV, Technology Information Systems	45
Principal, Senior High School	43 - 45
Director III, Compliance and Monitoring	44
Director III, Educational Media Services	44
Director III, Engineering, Information Technology, and Emergency Response Systems	44
Director III, Food Service	44
Director III, Government Affairs	44
Director III, Maintenance	44
Director III, Purchasing and Warehousing	44
Director III, Quality Assurance	44
Director III, Special Projects and Renovation Services	44
Director III, Transportation	44
Principal, Career and Technical Academy <sup>[2]</sup>	42 - 44
Principal, Junior High/Middle School <sup>[2]</sup>	41 - 44
Director II, Administrative Training and Staff Development	43
Director II, Budget	43
Director II, Career and Technical Education	43
Director II, Central Information Systems	43
Director II, Demographics, Zoning, and GIS	43
Director II, Distance Education and Virtual High School	43
Director II, Diversity and Affirmative Action Programs <sup>[1]</sup>	43
Director II, Education Services	43
Director II, Employee-Management Relations	43
Director II, English Language Learner Program	43
Director II, Equity and Diversity Education	43
Director II, Facilities and Bond Fund Financial Management	43
Director II, Facilities Manager	43
Director II, Guidance and Counseling	43
Director II, Human Resources Services	43
Director II, Internal Audit	43
Director II, Instruction Unit Services	43
Director II, K -12 Literacy	43

**Administrative Titles And Salary Ranges - Continued****Fiscal Year 2011-12**

<b>Class Title</b>	<b>Range</b>	<b>Class Title</b>	<b>Range</b>
Director II, K-12 Math and Instructional Technology	43	Director I, Vehicle Maintenance	42
Director II, K-12 Science, Health, and Foreign Language	43	Director I, Wraparound Services	42
Director II, K-12 Special Education	43	Principal, Advanced Technologies Academy <sup>[2]</sup>	42
Director II, Licensed Personnel Services	43	Principal, Desert Rose Adult High School	42
Director II, Magnet Programs	43	Principal, Alternative School <sup>[2]</sup>	41 - 42
Director II, Networking Services	43	Assistant Principal, Secondary School <sup>[2]</sup>	41
Director II, Real Property Management	43	Coordinator IV, Accounting	41
Director II, Related Services	43	Coordinator IV, Administrative Leadership Development	41
Director II, Research and School Improvement	43	Coordinator IV, Assessment and Accountability	41
Director II, Risk Management	43	Coordinator IV, Assistive Technology	41
Director II, School Safety and Crisis Management	43	Coordinator IV, AVID Program	41
Director II, Special Education Programs and Projects	43	Coordinator IV, Budget	41
Director II, Special Education Support Services	43	Coordinator IV, Bus Operations	41
Director II, Substitute Services	43	Coordinator IV, Child Find Project	41
Director II, Teacher Induction and Mentoring	43	Coordinator IV, Claims Management Services	41
Director II, Technical Resources	43	Coordinator IV, Demographics and Zoning	41
Director II, Title I Services	43	Coordinator IV, Educational Resources	41
Director II, User Support Services	43	Coordinator IV, Employee-Management Relations	41
Police Captain	43	Coordinator IV, Engineering Services	41
Principal, Elementary School <sup>[2]</sup>	41 - 43	Coordinator IV, English Language Learner Program	41
Principal, Special Education School <sup>[2]</sup>	43	Coordinator IV, Employee Business Training	41
Principal, Boulder City High School <sup>[2]</sup>	43	Coordinator IV, Expulsion Due Process and Trial Enrollments	41
Principal, Indian Springs High School <sup>[2]</sup>	43	Coordinator IV, Facility Requirements	41
Principal, Las Vegas Academy of International Studies Performing Arts & Visual Arts <sup>[2]</sup>	43	Coordinator IV, Food Service Financial Management	41
Principal, Laughlin High School <sup>[2]</sup>	43	Coordinator IV, Gifted and Talented Education	41
Principal, Moapa Valley High School <sup>[2]</sup>	43	Coordinator IV, Grants Development and Administration	41
Principal, Sandy Valley High School <sup>[2]</sup>	43	Coordinator IV, Guidance and Counseling Services	41
Principal, Virgin Valley High School <sup>[2]</sup>	43	Coordinator IV, Health Services	41
Deputy Assistant General Counsel <sup>[1]</sup>	42	Coordinator IV, Information Systems	41
Director I, Administrative Personnel Services	42	Architecture and Special Projects Operations	41
Director I, Adult Language Acquisition Services	42	Coordinator IV, K-12 Instructional Technology	41
Director I, Communications Office	42	Coordinator IV, K-12 Special Education	41
Director I, Compliance and Monitoring	42	Coordinator IV, Low Incidence Disabilities	41
Director I, Corporate Communications, Vegas PBS	42	Coordinator IV, Mechanical Systems and Equipment	41
Director I, Development and Innovation	42	Coordinator IV, Modernization Services	41
Director I, Development, Vegas PBS	42	Coordinator IV, New Construction	41
Director I, Early Childhood	42	Coordinator IV, Occupational and Physical Therapy Services	41
Director I, Energy Management	42	Coordinator IV, Payroll and Employee Benefits	41
Director I, English Language Learner Program	42	Coordinator IV, Psychological Services	41
Director I, Environmental Services	42	Coordinator IV, Purchasing and Warehousing	41
Director I, Fiscal Accountability	42	Coordinator IV, Real Property Management	41
Director I, Food Service	42	Coordinator IV, Risk and Insurance Services	41
Director I, Grants Development and Administration	42	Coordinator IV, School-Community Partnership Program	41
Director I, Health Services	42	Coordinator IV, Speech/Audiology Services	41
Director I, Inspection Services	42	Coordinator IV, Student Data Services	41
Director I, Intergovernmental Affairs	42	Coordinator IV, School Safety and Crisis Management	41
Director I, Licensed Personnel Contracting Services	42	Coordinator IV, Telecommunications Services	41
Director I, Low Incidence Disabilities	42	Coordinator IV, Title I Services	41
Director I, Maintenance	42	Coordinator IV, Vegas PBS Financial Management	41
Director I, Maintenance Manager	42	Police Lieutenant	41
Director I, Management Process System	42	Principal, Academy for Individualized Study	41
Director I, Operations	42	Principal, Community College High School <sup>[2]</sup>	41
Director I, Professional Development, Special Education	42	Principal, Continuation School <sup>[2]</sup>	41
Director I, Programming, Vegas PBS	42	Principal, Florence McClure Women's Correctional Center <sup>[2]</sup>	41
Director I, Psychological Services	42	Principal, High Desert State Prison Adult High School**	41
Director I, Purchasing and Warehousing	42	Principal, Juvenile Court Schools	41
Director I, School-Community Partnership Program	42	Principal, Southern Desert Correctional Center Adult HS <sup>[2]</sup>	41
Director I, Security Systems, School Police Services	42	Principal, Spring Mountain School <sup>[2]</sup>	41
Director I, Speech/Language Therapy Services	42	Assistant Principal, Elementary School <sup>[2]</sup>	40
Director I, Student Athletics	42	Assistant Principal, Special Education School <sup>[2]</sup>	40
Director I, Superintendent's Office <sup>[1]</sup>	42	Coordinator III, Administrative Leadership Development	40
Director I, Support Staff Personnel Services	42	Coordinator III, Adult Education	40
Director I, Support Staff Training and Staff Development	42	Coordinator III, Adult Language Acquisition Services	40
Director I, Title I Services	42	Coordinator III, Architect	40
Director I, Transportation	42	Coordinator III, Board of School Trustees	40
		Coordinator III, Budget	40

**Administrative Titles And Salary Ranges - Continued**  
**Fiscal Year 2011-12**

Class Title	Range	Class Title	Range
Coordinator III, Career and Technical Education	40	Coordinator III, Administrative Assistant, Bond Administration	40
Coordinator III, Cash and Investment Management	40	Coordinator III, Administrative Assistant, Community and Government Relations	40
Coordinator III, Charter School Compliance	40	Coordinator III, Administrative Assistant, School Police Services	40
Coordinator III, Compliance and Monitoring	40	Coordinator III, Administrative Assistant, Student Support Services	40
Coordinator III, Custodial Supervision	40	Coordinator III, Administrative Assistant, Technology and Information Systems	40
Coordinator III, Data Specialist	40	Dean, Secondary <sup>[3]</sup>	40
Coordinator III, Demographics, Zoning, and Geographic Information System	40	Coordinator II, Academic Support and Community Service Center	39
Coordinator III, Distance Education	40	Coordinator II, Accounting	39
Coordinator III, Early Childhood Program	40	Coordinator II, Adaptive Physical Education	39
Coordinator III, Early Childhood Title I Services	40	Coordinator II, Benefits Accounting Supervisor	39
Coordinator III, Early Childhood Transition Specialist	40	Coordinator II, Communities in Schools	39
Coordinator III, Education Services	40	Coordinator II, Dietitian	39
Coordinator III, Engineering Services	40	Coordinator II, Early Reading First	39
Coordinator III, Environmental Compliance	40	Coordinator II, Geographic Information Systems	39
Coordinator III, Equipment Repair	40	Coordinator II, Industrial Hygiene	39
Coordinator III, Equity and Diversity Education	40	Coordinator II, Instructional Web Design	39
Coordinator III, Exterior and Structural Building Repair	40	Coordinator II, Payroll Processing Supervisor	39
Coordinator III, Facilities and Bond Fund Financial Management	40	Coordinator II, Real Property Management	39
Coordinator III, Facilities Project Manager	40	Coordinator II, School-Community Partnership Program <sup>[2]</sup>	39
Coordinator III, Facilities Space Requirements	40	Coordinator II, Senior Accountant, Fiscal Accountability and Data Analysis	39
Coordinator III, Fine Arts, Elementary	40	Coordinator II, Site Development Planner	39
Coordinator III, Fine Arts, Secondary	40	Coordinator II, Technical Resources	39
Coordinator III, Fiscal Accountability and Data Analysis	40	Coordinator II, Technology Projects and Training	39
Coordinator III, Fiscal Accountability and Program Analysis, CPD	40	Coordinator I, Accounting	38
Coordinator III, General Repair	40	Coordinator I, Grants/Fiscal Accountability	38
Coordinator III, Geographic Information System	40	Coordinator I, Accounting Treasurer	38
Coordinator III, Gift Manager	40	Coordinator I, Budget	38
Coordinator III, Grant Evaluator	40	Coordinator I, Communications Specialist	38
Coordinator III, Grant Writer	40	Coordinator I, Fleet Manager	38
Coordinator III, Homebound Education Program	40	Coordinator I, Parent Services	38
Coordinator III, Industrial Hygiene, Environmental Services	40	Coordinator I, Public Information Specialist	38
Coordinator III, Instructional Data Management System	40		
Coordinator III, Internal Audit	40		
Coordinator III, K-5 Mathematics	40		
Coordinator III, K-12 Foreign Language	40		
Coordinator III, K-12 Library Services	40		
Coordinator III, K-12 Literacy	40		
Coordinator III, K-12 Science/Health	40		
Coordinator III, K-12 Social Studies	40		
Coordinator III, Landscaping and Grounds	40		
Coordinator III, Licensed and Support Staff Personnel	40		
Coordinator III, Licensed Personnel Services	40		
Coordinator III, Licensure Services	40		
Coordinator III, NCLB and Data Verification	40		
Coordinator III, Paydata Services	40		
Coordinator III, Program Evaluator	40		
Coordinator III, Program Evaluator Inclusive Schools Practices/Intervention	40		
Coordinator III, Public Information and Media Manager	40		
Coordinator III, Purchasing	40		
Coordinator III, Research and Evaluation	40		
Coordinator III, Resource Management	40		
Coordinator III, Safe and Drug Free Schools	40		
Coordinator III, Safety	40		
Coordinator III, School Banking	40		
Coordinator III, School Police Investigator	40		
Coordinator III, Special Education Management System	40		
Coordinator III, Statistician, Demographics, Zoning, and GIS	40		
Coordinator III, Student Activities	40		
Coordinator III, Student Adjudication	40		
Coordinator III, Student Attendance Enforcement	40		
Coordinator III, Teacher Induction and Mentoring	40		
Coordinator III, Technology Program Office	40		
Coordinator III, Technical Resources	40		
Coordinator III, Title I Services	40		
Coordinator III, Vegas PBS	40		
Coordinator III, Work Management, Maintenance	40		

<sup>1</sup> "At-Will" Employees--A contract signed by an at-will employee will state that the employee serves in that position at the will of the superintendent and may be returned to a position of no lesser range and step than the last held with the District. At-Will positions will be so designated at the time the position is offered to an employee. At the time of appointment, the Board of School Trustees will designate the range and step of the position.

<sup>2</sup> Incumbents of these classes receive monthly salaries in accordance with this schedule for 11 months per year. Incumbents in all other classes receive monthly salaries in accordance with this schedule for 12 months per year.

<sup>3</sup> Incumbents of this class receive monthly salaries in accordance with this schedule for 10 months per year.

**Administrative Salary Schedule Base - Monthly Salaries****Fiscal Year 2011-12**

Range	A	B	C	D	E	F	G <sup>1</sup>
52	\$ 9,867	\$ 10,365	\$ 10,886	\$ 11,431	\$ 12,003	\$ 12,602	\$ 13,233
51	9,397	9,867	10,365	10,886	11,431	12,003	12,602
50	8,957	9,397	9,867	10,365	10,886	11,431	12,003
49	8,530	8,957	9,397	9,867	10,365	10,886	11,431
48	8,122	8,530	8,957	9,397	9,867	10,365	10,886
47	7,736	8,122	8,530	8,957	9,397	9,867	10,365
46	7,367	7,736	8,122	8,530	8,957	9,397	9,867
45	7,027	7,367	7,736	8,122	8,530	8,957	9,397
44	6,692	7,027	7,367	7,736	8,122	8,530	8,957
43	6,370	6,692	7,027	7,367	7,736	8,122	8,530
42	6,063	6,370	6,692	7,027	7,367	7,736	8,122
41	5,778	6,063	6,370	6,692	7,027	7,367	7,736
40	5,497	5,778	6,063	6,370	6,692	7,027	7,367
39	5,238	5,497	5,778	6,063	6,370	6,692	7,027
38	4,995	5,238	5,497	5,778	6,063	6,370	6,692
37	4,750	4,995	5,238	5,497	5,778	6,063	6,370
36	4,530	4,750	4,995	5,238	5,497	5,778	6,063

**Professional-Technical (PT) Salary Schedule Base - Monthly Salaries****Fiscal Year 2011-12**

Range	A	B	C	D	E	F	G <sup>1</sup>
44	\$ 6,692	\$ 7,027	\$ 7,367	\$ 7,736	\$ 8,122	\$ 8,530	\$ 8,957
43	6,370	6,692	7,027	7,367	7,736	8,122	8,530
42	6,063	6,370	6,692	7,027	7,367	7,736	8,122
41	5,778	6,063	6,370	6,692	7,027	7,367	7,736
40	5,497	5,778	6,063	6,370	6,692	7,027	7,367
39	5,238	5,497	5,778	6,063	6,370	6,692	7,027
38	4,995	5,238	5,497	5,778	6,063	6,370	6,692
37	4,750	4,995	5,238	5,497	5,778	6,063	6,370
36	4,530	4,750	4,995	5,238	5,497	5,778	6,063
35	4,306	4,530	4,750	4,995	5,238	5,497	5,778
34	4,095	4,306	4,530	4,750	4,995	5,238	5,497
33	3,907	4,095	4,306	4,530	4,750	4,995	5,238
32	3,714	3,907	4,095	4,306	4,530	4,750	4,995
31	3,534	3,714	3,907	4,095	4,306	4,530	4,750
30	3,371	3,534	3,714	3,907	4,095	4,306	4,530
29	3,204	3,371	3,534	3,714	3,907	4,095	4,306
28	3,051	3,204	3,371	3,534	3,714	3,907	4,095

<sup>1</sup> Eligibility for Step G requires that the administrator has been on any Step F for four years, is beginning his/her 18th year in the District during the contracted school year, and the adjusted hire date and the effective date of the administrative appointment is prior to February 1. If the adjusted hire date is February 1 or after, the administrator will be placed on Step G at the beginning of the subsequent year.

Administrative employees holding a doctoral degree from an accredited institution and valid for Nevada certification will receive an additional \$1,478 stipend for which Public Employees Retirement System (PERS) contributions will be made.

Administrative employees completing the following years of District service will be eligible for longevity compensation for which PERS contributions will be made:

A principal who is assigned either to a Prime 6 school (before July 1, 2008), a rural high school, or to a double session or flexible double session schedule shall receive an additional stipend of \$1,970 for which PERS contributions will be made. A \$1,970 stipend will be provided to eligible senior high school deans and assistant principals.

District Service	Amount
10 Years	\$1,281
15 Years	1,773
20 Years	2,266
25 Years	2,758
30 Years	3,940



## Support Personnel Titles And Salary Pay Grades

### Fiscal Year 2011-12

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
2040	Accountant	56	\$23.23	\$29.66	2103	Claims Examiner	52	\$19.11	\$24.40
2027	Accounts Payable Supervisor	50	\$17.34	\$22.13	2100	Claims Management Specialist	57	\$24.40	\$31.14
2016	Accounts Payable Technician	49	\$16.52	\$21.07	2098	Claims Manager	60	\$28.26	\$36.05
2031	Accounts Supervisor (SS Pay Data Section)	54	\$21.07	\$26.90	2102	Claims Technician	48	\$15.73	\$20.07
0200	Administrative Clerk	50	\$17.34	\$22.13	4285	Classification/Compensation Analyst	57	\$24.40	\$31.14
1446	Administrative Computer Services Specialist	56	\$23.23	\$29.66	0110	Clerk Typist I	40	\$10.64	\$13.60
0320	Administrative School Secretary	50	\$17.34	\$22.13	0175	Clerk/Braillist	45	\$13.60	\$17.34
0240	Administrative Secretary I	51	\$18.21	\$23.23	1531	Client Server Application Programmer	56	\$23.23	\$29.66
0250	Administrative Secretary II	52	\$19.11	\$24.40	7105	Clock, Fire Alarm, & Intercom Technician	55	\$22.13	\$28.26
0251	Administrative Secretary III	54	\$21.07	\$26.90	7700	Code Compliance Inspector/Site Manager	59	\$26.90	\$34.34
0252	Administrative Secretary IV	57	\$24.40	\$31.14	7194	Communications Equipment Installer Assistant	51	\$18.21	\$23.23
7780	AHERA Compliance Monitor	58	\$25.63	\$32.70	7195	Communications Equipment Installer/Repairer	55	\$22.13	\$28.26
1532	Applications Developer - COBOL/CICS	59	\$26.90	\$34.34	7198	Communications Installation/Repair Supervisor	58	\$25.63	\$32.70
1460	Applications Developer II - ABAP/NETWEAVER	63	\$32.70	\$41.74	0306	Communications Assistant	52	\$19.11	\$24.40
1508	Applications Manager	64	\$34.34	\$43.82	4410	Communications System Manager	61	\$29.66	\$37.85
7725	Apprentice Drafter	47	\$14.98	\$19.11	1650	Computer Forensic Investigator	62	\$31.14	\$39.76
7730	Asbestos Abatement Worker/Insulator	51	\$18.21	\$23.23	1410	Computer Operator	50	\$17.34	\$22.13
7705	Asbestos Inspector	56	\$23.23	\$29.66	1330	Computer Systems Specialist	51	\$18.21	\$23.23
7735	Asbestos Planner/Scheduler	57	\$24.40	\$31.14	7152	Construction Compliance Clerk	48	\$15.73	\$20.07
7410	Asphalt, Concrete, and Masonry Supervisor	58	\$25.63	\$32.70	7146	Construction Documents Clerk	48	\$15.73	\$20.07
2050	Assistant Accountant	50	\$17.34	\$22.13	4260	Construction Documents Manager	56	\$23.23	\$29.66
8170	Assistant Custodial Supervisor	53	\$20.07	\$25.63	7153	Construction Estimator	57	\$24.40	\$31.14
7091	Assistant Grounds Equipment Technician	46	\$14.26	\$18.23	7147	Construction Site Development Data Specialist	50	\$17.34	\$22.13
1060	Assistant Offset Shop Supervisor	54	\$21.07	\$26.90	7645	Construction Supervisor	58	\$25.63	\$32.70
0352	Assistant Terminal Agency Coordinator	53	\$20.07	\$25.63	7032	Cross Connection Control Specialist	56	\$23.23	\$29.66
1449	Assistive Technology Services Specialist	56	\$23.23	\$29.66	8100	Custodial Leader	46	\$14.26	\$18.23
7420	Athletic Equipment & Fencing Supervisor	58	\$25.63	\$32.70	8160	Custodial Supervisor	54	\$21.07	\$26.90
4000	Attendance Officer	50	\$17.34	\$22.13	8040	Custodian	43	\$12.33	\$15.73
7115	Audio Visual Technician	52	\$19.11	\$24.40	1485	Data Communications Specialist	59	\$26.90	\$34.34
5020	Baker	43	\$12.33	\$15.73	1405	Data Control Manager	58	\$25.63	\$32.70
0134	Benefits Technician	49	\$16.52	\$21.07	1320	Data Processing Clerk I	42	\$11.74	\$14.98
4248	Bilingual Translator/Interpreter	51	\$18.21	\$23.23	1326	Data Processing Machine Operator	46	\$14.26	\$18.23
7000	Boiler Equipment Technician	54	\$21.07	\$26.90	1515	Database Administrator	63	\$32.70	\$41.74
0170	Braillist	52	\$19.11	\$24.40	1518	Database Analyst III	62	\$31.14	\$39.76
0176	Broadcast Captionist I	47	\$14.98	\$19.11	1519	Database Analyst III (Web-Based) Assessment and Accountability	62	\$31.14	\$39.76
0177	Broadcast Captionist II	52	\$19.11	\$24.40	1521	Database Analyst III Special Education Management Systems (SEMS)	62	\$31.14	\$39.76
0178	Broadcast Captionist III	56	\$23.23	\$29.66	1525	Database Systems Specialist	56	\$23.23	\$29.66
4100	Budget Assistant	55	\$22.13	\$28.26	4300	Demographic Specialist	57	\$24.40	\$31.14
7120	Building Engineer	52	\$19.11	\$24.40	4150	Dispatcher	47	\$14.98	\$19.11
7550	Building Engineer Supervisor	58	\$25.63	\$32.70	3030	District Mail Courier	46	\$14.26	\$18.23
6100	Bus Driver	47	\$14.98	\$19.11	4404	Document Control Specialist	54	\$21.07	\$26.90
6105	Bus Driver Trainee	47-A	\$14.98	N/A	7720	Drafter	55	\$22.13	\$28.26
6005	Bus Washer	41	\$11.17	\$14.26	7719	Drafting and Records Manager	58	\$25.63	\$32.70
1511	Business Intelligence (BI) Analyst	63	\$32.70	\$41.74	6130	Driver Training Instructor	49	\$16.52	\$21.07
0330	Business Services Specialist	51	\$18.21	\$23.23	7131	Duplicating Equipment Technician	53	\$20.07	\$25.63
1540	Business Services Security Specialist	57	\$24.40	\$31.14	1505	EDP Operations Manager	62	\$31.14	\$39.76
3081	Buyer I	49	\$16.52	\$21.07	4240	Educational Interpreter I	46	\$14.26	\$18.23
3082	Buyer II	52	\$19.11	\$24.40	4241	Educational Interpreter II	53	\$20.07	\$25.63
3084	Buyer III	54	\$21.07	\$26.90	4242	Educational Interpreter III	54	\$21.07	\$26.90
3086	Buyer IV	57	\$24.40	\$31.14	4243	Educational Interpreter IV	55	\$22.13	\$28.26
7727	CADD Technical I	55	\$22.13	\$28.26	3121	Educational Media Center Supervisor	56	\$23.23	\$29.66
7728	CADD Technical II	57	\$24.40	\$31.14	4231	Educational Transcriber	54	\$21.07	\$26.90
7729	CADD Technical III	59	\$26.90	\$34.34	7010	Electrician	55	\$22.13	\$28.26
4170	Campus Security Monitor	44	\$12.93	\$16.52	7570	Electrician Supervisor	58	\$25.63	\$32.70
7060	Carpenter	52	\$19.11	\$24.40	7575	Electronics Supervisor	58	\$25.63	\$32.70
7560	Carpenter Supervisor	58	\$25.63	\$32.70	7390	Electronics Technician II	53	\$20.07	\$25.63
7585	Carpet and Flooring Supervisor	58	\$25.63	\$32.70	0143	Elementary School Clerk	46	\$14.26	\$18.23
8030	Carpet Cleaning Technician	50	\$17.34	\$22.13	7208	Energy Management Supervisor	58	\$25.63	\$32.70
8039	Central Kitchen Steward	43	\$12.33	\$15.73	7205	Energy Management Technician I	55	\$22.13	\$28.26
4222	Certified Occupational Therapy Assistant	50	\$17.34	\$22.13	7206	Energy Management Technician II	56	\$23.23	\$29.66
5320	Chief Refrigeration Engineer	59	\$26.90	\$34.34					
7309	Civil & Landscape Quality Assurance Construction Inspector/Manager	58	\$25.63	\$32.70					

**Support Personnel Titles And Salary Pay Grades - Continued****Fiscal Year 2011-12**

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
4065	Equipment Req Funds				3090	Heavy Truck Driver	50	\$17.34	\$22.13
	Analysis/Forms Mgmt Supv	58	\$25.63	\$32.70	7040	HVACR Technician I	54	\$21.07	\$26.90
8315	Equipment Operator Crew Leader	52	\$19.11	\$24.40	7400	HVACR Technician II	56	\$23.23	\$29.66
8300	Equipment Operator/Truck Driver	50	\$17.34	\$22.13	7635	Industrial Arts Maintenance Supervisor	58	\$25.63	\$32.70
8305	Equipment Operator/Truck Driver Assistant	48	\$15.73	\$20.07	7160	Industrial Arts Maintenance Technician	54	\$21.07	\$26.90
4090	Equipment Specialist	52	\$19.11	\$24.40	0195	Infant/Toddler Day Care Aide	44	\$12.93	\$16.52
0370	Executive Legal Secretary	55	\$22.13	\$28.26	0305	Information Aide	48	\$15.73	\$20.07
7630	Fabrication Supervisor	58	\$25.63	\$32.70	4405	Information and Records Manager	60	\$28.26	\$36.05
3240	Facilities and Equipment				1542	Information Control Specialist	51	\$18.21	\$23.23
	Safety Inspection Manager	57	\$24.40	\$31.14	0124	Information Liaison	46	\$14.26	\$18.23
7204	Facilities Energy Inspector/Analyst	54	\$21.07	\$26.90	0285	Information Processor	45	\$13.60	\$17.34
4402	Facilities Operations Analyst	57	\$24.40	\$31.14	1477	Information Systems Help Desk Manager	60	\$28.26	\$36.05
7308	Facility QA/QC Inspector/Manager	57	\$24.40	\$31.14	1447	Information Systems Help Desk Specialist	53	\$20.07	\$25.63
3200	Facility & Equipment Safety Inspector	52	\$19.11	\$24.40	7011	Infrared Thermographer (Electrical)	56	\$23.23	\$29.66
7655	Facility Service Regional Representative	59	\$26.90	\$34.34	0165	In-House Suspension Teacher Aide	41	\$11.17	\$14.26
7650	Facility Service Representative	58	\$25.63	\$32.70	0172	Instructional Assistant (Bilingual)	40	\$10.64	\$13.60
8260	Farm/Nursery Manager	52	\$19.11	\$24.40	0192	Instructional Assistant			
0185	Federal Programs Teacher/Family Aide	43	\$12.33	\$15.73		(Least Restrictive Environment)	40	\$10.64	\$13.60
0270	Federal Projects Clerk	46	\$14.26	\$18.23	0179	Instructional Assistant (Physical Education)	40	\$10.64	\$13.60
6180	Field Supervisor	56	\$23.23	\$29.66	0190	Instructional Assistant (Teacher Aide)	40	\$10.64	\$13.60
3120	Film & Video Traffic Supervisor	54	\$21.07	\$26.90	7050	Insulator	54	\$21.07	\$26.90
3110	Film Center Control Clerk	47	\$14.98	\$19.11	2112	Insurance Services Manager	62	\$31.14	\$39.76
3100	Film Inspector	46	\$14.26	\$18.23	0133	Intake Clerk	46	\$14.26	\$18.23
4053	Fingerprint Technician	47	\$14.98	\$19.11	4245	Interpreter Specialist	59	\$26.90	\$34.34
7260	Fire Equipment Technician	55	\$22.13	\$28.26	7576	Intrusion Alarm Supervisor	58	\$25.63	\$32.70
7031	Fire Sprinkler Technician	56	\$23.23	\$29.66	7100	Intrusion Alarm Technician	54	\$21.07	\$26.90
0090	First Aid/Safety Assistant	43	\$12.33	\$15.73	8240	Irrigation Systems Installer/Repairer	50	\$17.34	\$22.13
6090	Fleet Maintenance Manager	58	\$25.63	\$32.70	4226	Itinerant Tester	46	\$14.26	\$18.23
8119	Floor Care Supervisor	52	\$19.11	\$24.40	2045	Junior Accountant	54	\$21.07	\$26.90
8117	Floor Care Technician	48	\$15.73	\$20.07	1527	Junior Database Analyst	51	\$18.21	\$23.23
7280	Flooring Technician	52	\$19.11	\$24.40	8220	Landscape and Grounds Supervisor	58	\$25.63	\$32.70
7275	Food Service Equipment Technician	54	\$21.07	\$26.90	8230	Landscape Leader	48	\$15.73	\$20.07
5305	Food Service Maintenance Supervisor	58	\$25.63	\$32.70	8235	Landscape Technician	52	\$19.11	\$24.40
5110	Food Service Manager I	50	\$17.34	\$22.13	8000	Landscaping and			
5113	Food Service Manager I Floater	50	\$17.34	\$22.13		Grounds Assistant Supervisor	57	\$24.40	\$31.14
5120	Food Service Manager II	51	\$18.21	\$23.23	3035	Lead District Mail Courier	49	\$16.52	\$21.07
5114	Food Service Manager II Floater	51	\$18.21	\$23.23	0365	Legal Secretary I	48	\$15.73	\$20.07
5270	Food Service Region Supervisor	57	\$24.40	\$31.14	0360	Legal Secretary II	51	\$18.21	\$23.23
5260	Food Service Supervisor II	55	\$22.13	\$28.26	0105	Library Aide	40	\$10.64	\$13.60
5300	Food Service Warehouse Supervisor	55	\$22.13	\$28.26	7070	Locksmith	52	\$19.11	\$24.40
5000	Food Service Worker	41	\$11.17	\$14.26	3400	Mail Services Manager	54	\$21.07	\$26.90
5010	Food Service Worker Floater	41	\$11.17	\$14.26	1425	Mainframe Operations Scheduling			
7270	Furniture Repair Technician	51	\$18.21	\$23.23		Specialist	55	\$22.13	\$28.26
7565	Furniture Repairer Supervisor	58	\$25.63	\$32.70	7315	Maintenance Leader - Carpenter	57	\$24.40	\$31.14
8190	Gardener I	44	\$12.93	\$16.52	7316	Maintenance Leader - Electrical	57	\$24.40	\$31.14
8200	Gardener II	46	\$14.26	\$18.23	7317	Maintenance Leader - Electronics			
4294	Geographic Information					Equipment and Systems	57	\$24.40	\$31.14
	System (GIS) Analyst I	56	\$23.23	\$29.66	7327	Maintenance Leader -			
4295	Geographic Information					Fire Sprinkler Systems	57	\$24.40	\$31.14
	System (GIS) Analyst II	57	\$24.40	\$31.14	7319	Maintenance Leader - Flooring	57	\$24.40	\$31.14
7210	Glazier	52	\$19.11	\$24.40	7320	Maintenance Leader - Glazier	57	\$24.40	\$31.14
1105	Graphic Artist Assistant	45	\$13.60	\$17.34	7322	Maintenance Leader -			
1110	Graphic Artist I	50	\$17.34	\$22.13		Hardware/Locksmith	57	\$24.40	\$31.14
1120	Graphic Artist II	55	\$22.13	\$28.26	7321	Maintenance Leader - HVACR	57	\$24.40	\$31.14
1030	Graphic Arts Supervisor	58	\$25.63	\$32.70	7325	Maintenance Leader -			
1100	Graphics Specialist	54	\$21.07	\$26.90		Office Machine Repair	57	\$24.40	\$31.14
8005	Grounds Assistant				7323	Maintenance Leader - Painter	57	\$24.40	\$31.14
	Supervisor - Equipment Operator	57	\$24.40	\$31.14	7324	Maintenance Leader - Plumber	57	\$24.40	\$31.14
8010	Grounds Assistant				7326	Maintenance Leader - Roofer	57	\$24.40	\$31.14
	Supervisor - Equipment Repair	57	\$24.40	\$31.14	7310	Mason	53	\$20.07	\$25.63
7090	Grounds Equipment Technician	50	\$17.34	\$22.13	4796	Master Control Specialist	50	\$17.34	\$22.13
7590	Hardware/Locksmith Supervisor	58	\$25.63	\$32.70	1050	Media Specialist	57	\$24.40	\$31.14
7285	Hazardous Materials Field Technician	55	\$22.13	\$28.26	1445	Microcomputer Support Specialist	52	\$19.11	\$24.40
8110	Head Custodian I	47	\$14.98	\$19.11	1475	Microcomputer Systems Specialist	55	\$22.13	\$28.26
8120	Head Custodian II	48	\$15.73	\$20.07	1490	Microcomputer Systems Supervisor	58	\$25.63	\$32.70
8130	Head Custodian III	52	\$19.11	\$24.40	1473	MIS/DP Technology Specialist	58	\$25.63	\$32.70
7540	Heating Ventilation and A/C Supervisor	58	\$25.63	\$32.70	7055	Mobile Crane Operator I	52	\$19.11	\$24.40

## Support Personnel Titles And Salary Pay Grades - Continued

Fiscal Year 2011-12

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
7056	Mobile Crane Operator II	55	\$22.13	\$28.26	4143	School Police Lead Dispatcher	53	\$20.07	\$25.63
7240	Musical Instrument Technician	54	\$21.07	\$26.90	0144	School/Community Facilitator	40	\$10.64	\$13.60
7640	Office Equipment Supervisor	58	\$25.63	\$32.70	0220	Secretary II	46	\$14.26	\$18.23
4200	Office Manager	53	\$20.07	\$25.63	0230	Secretary III	48	\$15.73	\$20.07
0123	Office Specialist II	45	\$13.60	\$17.34	4025	Security Specialist	48	\$15.73	\$20.07
0206	Office Supervisor	51	\$18.21	\$23.23	1492	Security Systems Applications Manager	64	\$34.34	\$43.82
1010	Offset Machine Operator	47	\$14.98	\$19.11	1493	Security Systems Design Manager	64	\$34.34	\$43.82
1025	Offset Machine Operator Leader	51	\$18.21	\$23.23	1496	Security Systems Support Technician	58	\$25.63	\$32.70
1040	Offset Machine Operator Trainee	41	\$11.17	\$14.26	7750	Senior Asbestos Abatement Inspector	57	\$24.40	\$31.14
0355	Operations Clerk	46	\$14.26	\$18.23	4010	Senior Attendance Officer	53	\$20.07	\$25.63
2085	Organizational Management Business Specialist	57	\$24.40	\$31.14	2099	Senior Claims Examiner	57	\$24.40	\$31.14
7080	Painter	52	\$19.11	\$24.40	7710	Senior Code Compliance Inspector/Site Manager	60	\$28.26	\$36.05
7580	Painter Supervisor	58	\$25.63	\$32.70	1310	Senior Data Entry Operator	46	\$14.26	\$18.23
9961	Para Professional: Avid Tutor I	N/A	\$12.00	N/A	1517	Senior Database Analyst	62	\$31.14	\$39.76
9962	Para Professional: Avid Tutor II	N/A	\$15.00	N/A	0137	Senior Documents Clerk	46	\$14.26	\$18.23
9963	Para Professional: Avid Tutor III	N/A	\$18.00	N/A	0353	Senior Electronics Technician	61	\$29.66	\$37.85
9964	Para Professional: Avid Tutor IV	N/A	\$20.00	N/A	8118	Senior Floor Care Technician	50	\$17.34	\$22.13
0367	Paralegal	54	\$21.07	\$26.90	5280	Senior Food Service Supervisor	58	\$25.63	\$32.70
0194	Parent/Guardian Mentor	44	\$12.93	\$16.52	5030	Senior Food Service Worker	46	\$14.26	\$18.23
2125	Payroll Technician I	46	\$14.26	\$18.23	5040	Senior Food Service Worker Floater	46	\$14.26	\$18.23
2120	Payroll Technician II	49	\$16.52	\$21.07	1435	Senior Information Systems Operator	51	\$18.21	\$23.23
4283	Personnel Analyst	53	\$20.07	\$25.63	0255	Senior Maintenance Clerk	46	\$14.26	\$18.23
0136	Personnel Assistant	47	\$14.98	\$19.11	1020	Senior Offset Machine Operator	49	\$16.52	\$21.07
4252	Personnel Paydata Specialist	49	\$16.52	\$21.07	8102	Senior Pest Control Technician	47	\$14.98	\$19.11
8101	Pest Control Supervisor	50	\$17.34	\$22.13	1472	Senior Programming Analyst	59	\$26.90	\$34.34
8103	Pest Control Technician	44	\$12.93	\$16.52	7154	Senior Project Scheduler	59	\$26.90	\$34.34
1150	Photographer/Lithographer	52	\$19.11	\$24.40	2101	Senior Risk Control Analyst	58	\$25.63	\$32.70
4221	Physical Therapist Assistant	50	\$17.34	\$22.13	2113	Senior Risk Services Analyst	57	\$24.40	\$31.14
7140	Pipefitter	55	\$22.13	\$28.26	1509	Senior Systems Analyst	62	\$31.14	\$39.76
7706	Plans Examiner	59	\$26.90	\$34.34	1466	Senior Systems Software Analyst	63	\$32.70	\$41.74
5315	Plant Manager	61	\$29.66	\$37.85	4831	Senior Telecommunications Specialist	65	\$36.05	\$46.02
7030	Plumber	54	\$21.07	\$26.90	3050	Senior Truck Driver	51	\$18.21	\$23.23
7620	Plumber/Pipefitter/ Boiler Technician Supervisor	58	\$25.63	\$32.70	4830	Senior TV Engineer	56	\$23.23	\$29.66
7709	Preventive Maintenance Manager	58	\$25.63	\$32.70	6310	Senior Vehicle/Heavy Duty Equipment Parts Clerk	52	\$19.11	\$24.40
7145	Pricing Clerk	47	\$14.98	\$19.11	3020	Senior Warehouse	53	\$20.07	\$25.63
0181	Principal Operations Support Clerk	46	\$14.26	\$18.23	1541	Server Administrator I	58	\$25.63	\$32.70
7711	Program Development Specialist	57	\$24.40	\$31.14	1545	Server Technician I	52	\$19.11	\$24.40
7155	Project Scheduler	57	\$24.40	\$31.14	0161	Sign Language Aide	45	\$13.60	\$17.34
4225	Psychological Services Assistant	49	\$16.52	\$21.07	7180	Skilled Trades Assistant	50	\$17.34	\$22.13
7712	Purchasing Analyst / Contract Specialist	58	\$25.63	\$32.70	1512	Software Quality Assurance Manager	64	\$34.34	\$43.82
3025	Purchasing Supervisor	60	\$28.26	\$36.05	6110	Special Education Bus Driver	48	\$15.73	\$20.07
3027	Purchasing Supervisor II	62	\$31.14	\$39.76	8115	Special School Head Custodian	47	\$14.98	\$19.11
7192	Radio Communications and Video Equipment Installer	54	\$21.07	\$26.90	0095	Specialized Health Aide	46	\$14.26	\$18.23
4290	Real Property & Site Analyst	54	\$21.07	\$26.90	0097	Specialized Procedures Nurse	49	\$16.52	\$21.07
4110	Realty Specialist	56	\$23.23	\$29.66	0160	Specialized Programs Teacher Assistant	41	\$11.17	\$14.26
0286	Records Processor	46	\$14.26	\$18.23	0162	Specialized Programs Teacher Assistant II	44	\$12.93	\$16.52
8020	Recycling Specialist	53	\$20.07	\$25.63	0164	Specialized Programs Teacher Assistant Training Specialist	51	\$18.21	\$23.23
0145	Registrar I	45	\$13.60	\$17.34	8250	Sprinkler Equipment Supervisor	58	\$25.63	\$32.70
0146	Registrar II	46	\$14.26	\$18.23	8245	Sprinkler Equipment Technician	51	\$18.21	\$23.23
7760	Risk Assessor	54	\$21.07	\$26.90	8247	Sprinkler Repairer Leader	55	\$22.13	\$28.26
2097	Risk Control/Safety Manager	62	\$31.14	\$39.76	4070	Standards Specialist	58	\$25.63	\$32.70
2096	Risk Management Field Investigation Supervisor	62	\$31.14	\$39.76	0265	Statistical Clerk	46	\$14.26	\$18.23
2109	Risk Services Analyst	54	\$21.07	\$26.90	1448	Student Information Systems Specialist	51	\$18.21	\$23.23
2104	Risk Services Technician	48	\$15.73	\$20.07	0280	Student Program/Placement Processor	47	\$14.98	\$19.11
7220	Roofer	52	\$19.11	\$24.40	4220	Student Success Advocate	49	\$16.52	\$21.07
7500	Roofer Supervisor	58	\$25.63	\$32.70	4229	Student Success Advocate (Bilingual)	49	\$16.52	\$21.07
4250	Safety and Health Lab Technician	51	\$18.21	\$23.23	9040	Student Worker I	N/A	\$7.55	N/A
4256	Sample Control Clerk	50	\$17.34	\$22.13	9000	Substitute Food Service Worker	FS	\$7.98	N/A
0100	School Aide	40	\$10.64	\$13.60	0101	Support Staff Assistant	40	\$10.64	\$13.60
0307	School Banker	46	\$14.26	\$18.23	9080	Support Staff Intern	44	\$12.93	\$16.52
0310	School Office Manager	50	\$17.34	\$22.13	4215	Support Staff Trainer - Human Resources	51	\$18.21	\$23.23
4145	School Police Dispatcher	51	\$18.21	\$23.23	7336	Support Staff Trainer - Maintenance Department	51	\$18.21	\$23.23
4140	School Police Dispatcher Supervisor	55	\$22.13	\$28.26					

**Support Personnel Titles And Salary Pay Grades - Continued****Fiscal Year 2011-12**

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
8035	Support Staff Trainer - Operations Department	51	\$18.21	\$23.23	3040	Truck Driver	49	\$16.52	\$21.07
4205	Support Staff Training Supervisor - Human Resources	55	\$22.13	\$28.26	4840	TV Assistant	49	\$16.52	\$21.07
4253	Support Staff Training Supervisor - Student Support Services	55	\$22.13	\$28.26	4810	TV Engineer II	55	\$22.13	\$28.26
6410	Support Staff Training Supervisor - Transportation	55	\$22.13	\$28.26	4800	TV Producer-Director I	54	\$21.07	\$26.90
7335	Support Staff Training Supervisor - Maintenance Department	55	\$22.13	\$28.26	4850	TV Producer-Director II	55	\$22.13	\$28.26
8025	Support Staff Training Supervisor - Operations Department	55	\$22.13	\$28.26	4765	Underwriting Representative	59	\$26.90	\$34.34
1467	Systems Administrator	63	\$32.70	\$41.74	7185	Utility Worker I	45	\$13.60	\$17.34
7200	Systems Control Technician	55	\$22.13	\$28.26	7186	Utility Worker II	46	\$14.26	\$18.23
1464	Systems Software Analyst	62	\$31.14	\$39.76	4292	Utilization/Capacity Specialist	57	\$24.40	\$31.14
1495	Technical Support Manager	64	\$34.34	\$43.82	4826	Vegas PBS - Assistant to Executive Secretary	45	\$13.60	\$17.34
1530	Technology Systems Specialist	54	\$21.07	\$26.90	4822	Vegas PBS - Assistant Volunteer Specialist	48	\$15.73	\$20.07
0275	Technology Training Specialist	52	\$19.11	\$24.40	4828	Vegas PBS - Executive Secretary	54	\$21.07	\$26.90
7196	Telecommunication Services Manager	59	\$26.90	\$34.34	4824	Vegas PBS - Receptionist	45	\$13.60	\$17.34
4791	Telecommunication Specialist I	55	\$22.13	\$28.26	4820	Vegas PBS - Volunteer Specialist	50	\$17.34	\$22.13
4811	Telecommunication Specialist II	59	\$26.90	\$34.34	6030	Vehicle Body Repairer/Painter	53	\$20.07	\$25.63
7197	Telecommunications Services Planner	58	\$25.63	\$32.70	6070	Vehicle Garage Shift Supervisor	56	\$23.23	\$29.66
4880	Television Member Services Manager	59	\$26.90	\$34.34	6020	Vehicle Maintenance Technician	54	\$21.07	\$26.90
4895	Television News and Production Manager	62	\$31.14	\$39.76	6060	Vehicle Maintenance Technician Assistant	49	\$16.52	\$21.07
4870	Television Operations Manager	59	\$26.90	\$34.34	6305	Vehicle Parts Expediter	44	\$12.93	\$16.52
0122	Temporary Clerical Assistant	45-A	\$13.60	N/A	6040	Vehicle Radiator Repair Technician	54	\$21.07	\$26.90
0351	Terminal Agency Coordinator	56	\$23.23	\$29.66	6000	Vehicle Service Worker	47	\$14.98	\$19.11
4270	Theater Manager	55	\$22.13	\$28.26	6010	Vehicle Garage Attendant	41	\$11.17	\$14.26
6080	Tire Inspector/Repairer	53	\$20.07	\$25.63	6300	Vehicle Heavy Duty Equipment Parts Clerk	47	\$14.98	\$19.11
0168	Title I In-House Suspension Teacher Assistant III (S-W)	45	\$13.60	\$17.34	6325	Vehicle Heavy Duty Equipment Parts Warehouse Supervisor	54	\$21.07	\$26.90
0169	Title I In-House Suspension Teacher Assistant IV (S-W)	47	\$14.98	\$19.11	0304	Visually Impaired Assistant II	47	\$14.98	\$19.11
0186	Title I Instructional Assistant III (Least Restrictive Environment)	44	\$12.93	\$16.52	0300	Visually Handicapped Aide	46	\$14.26	\$18.23
0180	Title I Instructional Assistant III (Physical Education)	44	\$12.93	\$16.52	0302	Visually Impaired Assistant I	45	\$13.60	\$17.34
0198	Title I Instructional Assistant III (S-W)	44	\$12.93	\$16.52	7193	Voice Communication Network Technician	56	\$23.23	\$29.66
0187	Title I Instructional Assistant IV (Least Restrictive Environment)	45	\$13.60	\$17.34	5310	Warehouse/Distribution Supervisor	57	\$24.40	\$31.14
0184	Title I Instructional Assistant IV (Physical Education)	45	\$13.60	\$17.34	3000	Warehouser I	45	\$13.60	\$17.34
0199	Title I Instructional Assistant IV (S-W)	45	\$13.60	\$17.34	3010	Warehouser II	47	\$14.98	\$19.11
0108	Title I Library Assistant III (S-W)	44	\$12.93	\$16.52	7703	Warranty Program Specialist	58	\$25.63	\$32.70
0109	Title I Library Assistant IV (S-W)	47	\$14.98	\$19.11	7704	Warranty Program Supervisor	60	\$28.26	\$36.05
0182	Title I Sign Language Aide III (S-W)	46	\$14.26	\$18.23	8246	Water Manager	54	\$21.07	\$26.90
0183	Title I Sign Language Aide IV (S-W)	48	\$15.73	\$20.07	7230	Water Treatment Technician	54	\$21.07	\$26.90
0158	Title I Specialized Programs Teacher Assistant III (S-W)	45	\$13.60	\$17.34	1536	Web Designer II	59	\$26.90	\$34.34
0159	Title I Specialized Programs Teacher Assistant IV (S-W)	47	\$14.98	\$19.11	1537	Web Designer III	62	\$31.14	\$39.76
0188	Title I Teacher/Family Assistant III (S-W)	46	\$14.26	\$18.23	1535	Web Designer/Programmer	55	\$22.13	\$28.26
0189	Title I Teacher/Family Assistant IV (S-W)	48	\$15.73	\$20.07	1538	Web Programmer II	59	\$26.90	\$34.34
7181	Trades Dispatcher/Scheduler	50	\$17.34	\$22.13	1539	Web Programmer III	62	\$31.14	\$39.76
0358	Transcriber/Recording Secretary	53	\$20.07	\$25.63	7250	Welder	55	\$22.13	\$28.26
0104	Transportation Aide-Special Education	43	\$12.33	\$15.73	0290	Zoning Clerk	45	\$13.60	\$17.34
0102	Transportation Aide- Special Education Substitute	41-A	\$11.17	N/A					
6150	Transportation Investigator	52	\$19.11	\$24.40					
6400	Transportation Operations Manager	58	\$25.63	\$32.70					
6330	Transportation Operations Supervisor	57	\$24.40	\$31.14					
6340	Transportation Routing and Scheduling Analyst	55	\$22.13	\$28.26					
6335	Transportation Routing and Scheduling Assistant	52	\$19.11	\$24.40					
6350	Transportation Routing and Scheduling Supervisor	58	\$25.63	\$32.70					
0350	Transportation Routing and Schedule Clerk	46	\$14.26	\$18.23					

**Remote Pay**

Full-time support employees assigned to remote or isolated areas as of July 31, 2003, shall receive an incentive allotment in addition to their regular salary. Following are the rates:

Calville Bay (Resident Only)	\$1,200	Mt. Charleston	1,200
Goodsprings	1,600	Sandy Valley	1,600
Indian Springs	1,200	Searchlight	1,600
Laughlin	2,000	Spring Mountain	1,200
Moapa Valley	1,200	Virgin Valley	1,200

Employees new to these remote or isolated areas on August 1, 2003, and thereafter shall not receive remote pay.

Effective with the 1991-92 school year, support staff personnel at Blue Diamond will no longer receive remote pay. Support staff employed at Blue Diamond prior to the 1991-92 school year shall continue to receive remote pay in the amount of \$1,200 as long as they are employed at Blue Diamond.

**Longevity Steps:**

District Service	Amount
25 and 26 years	\$ 500
27 and 28 years	750
29+ years	1,000



## Support Staff Personnel Pay Grades And Hourly Rates

Fiscal Year 2011-12

Grade	A1	B1	C1	D1	E1	F1	F2	G1 <sup>1</sup>	G2 <sup>1</sup>	H1 <sup>2</sup>	H2 <sup>2</sup>	I1 <sup>3</sup>
40	\$10.64	\$11.17	\$11.74	\$12.33	\$12.93	\$13.60	\$13.93	\$14.26	\$14.63	\$14.98	\$15.36	\$15.73
41	11.17	11.74	12.33	12.93	13.60	14.26	14.63	14.98	15.36	15.73	16.13	16.52
42	11.74	12.33	12.93	13.60	14.26	14.98	15.36	15.73	16.13	16.52	16.93	17.34
43	12.33	12.93	13.60	14.26	14.98	15.73	16.13	16.52	16.93	17.34	17.78	18.21
44	12.93	13.60	14.26	14.98	15.73	16.52	16.93	17.34	17.78	18.21	18.68	19.11
45	13.60	14.26	14.98	15.73	16.52	17.34	17.78	18.21	18.68	19.11	19.59	20.07
46	14.26	14.98	15.73	16.52	17.34	18.21	18.68	19.11	19.59	20.07	20.58	21.07
47	14.98	15.73	16.52	17.34	18.21	19.11	19.59	20.07	20.58	21.07	21.60	22.13
48	15.73	16.52	17.34	18.21	19.11	20.07	20.58	21.07	21.60	22.13	22.68	23.23
49	16.52	17.34	18.21	19.11	20.07	21.07	21.60	22.13	22.68	23.23	23.82	24.40
50	17.34	18.21	19.11	20.07	21.07	22.13	22.68	23.23	23.82	24.40	25.02	25.63
51	18.21	19.11	20.07	21.07	22.13	23.23	23.82	24.40	25.02	25.63	26.26	26.90
52	19.11	20.07	21.07	22.13	23.23	24.40	25.02	25.63	26.26	26.90	27.58	28.26
53	20.07	21.07	22.13	23.23	24.40	25.63	26.26	26.90	27.58	28.26	28.95	29.66
54	21.07	22.13	23.23	24.40	25.63	26.90	27.58	28.26	28.95	29.66	30.41	31.14
55	22.13	23.23	24.40	25.63	26.90	28.26	28.95	29.66	30.41	31.14	31.93	32.70
56	23.23	24.40	25.63	26.90	28.26	29.66	30.41	31.14	31.93	32.70	33.52	34.34
57	24.40	25.63	26.90	28.26	29.66	31.14	31.93	32.70	33.52	34.34	35.20	36.05
58	25.63	26.90	28.26	29.66	31.14	32.70	33.52	34.34	35.20	36.05	36.96	37.85
59	26.90	28.26	29.66	31.14	32.70	34.34	35.20	36.05	36.96	37.85	38.80	39.76
60	28.26	29.66	31.14	32.70	34.34	36.05	36.96	37.85	38.80	39.76	40.74	41.74
61	29.66	31.14	32.70	34.34	36.05	37.85	38.80	39.76	40.74	41.74	42.78	43.82
62	31.14	32.70	34.34	36.05	37.85	39.76	40.74	41.74	42.78	43.82	44.93	46.02
63	32.70	34.34	36.05	37.85	39.76	41.74	42.78	43.82	44.93	46.02	47.16	48.31
64	34.34	36.05	37.85	39.76	41.74	43.82	44.93	46.02	47.16	48.31	49.53	50.72
65	36.05	37.85	39.76	41.74	43.82	46.02	47.16	48.31	49.53	50.72	52.00	53.26

(1) Longevity Step: Requires ten (10) years of service with the District (employee must be on Step F before advancement to Step G)

(2) Longevity Step: Requires fifteen (15) years of service with the District (employee must be on Step G before advancement to Step H)

(3) Longevity Step: Requires twenty (20) years of service with the District (employee must be on Step H before advancement to Step I)

## Budget Formulas For Allocating Support Staff Personnel

### Fiscal Year 2011-12

#### A. Senior High Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment				
Position	Code	Pay	Months	0	500	1,000	1,700	2,600
		Grade	Per Year	To 499	To 999	To 1,699	To 2,599	To 3,750
Admin. School Secretary	0320	50	12*	8	8	8	8	8
Registrar II <sup>9</sup>	0146	46	12*	4	8	8	8	8
School Banker	0307	46	12*	4	4	4	8	8
Offset Machine Operator	1010	47	12*	4	4	8	8	8
Off. Spec. II <sup>3</sup> (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----				
Off. Spec. II <sup>4</sup> (Attendance Office)	0123	45	10	4	4	8	8	12
Off. Spec. II (Dean's Office)	0123	45	9	6	6	6	7	7
Off. Spec. II (Counselor's Office)	0123	45	9	3.5 <sup>5</sup>	3.5 <sup>5</sup>	3.5 <sup>5</sup>	7	7
Clerk I (Library/Audio Visual)	0110	40	9	0	7	7	14	14

\*11-month assignment if principal is also on an 11-month contract

2. Additional Support Staff				Number Of Hours Per Day By School Enrollment				
Position	Code	Pay	Months	0	500	1,000	1,700	2,600
		Grade	Per Year	To 499	To 999	To 1,699	To 2,599	To 3,750
First Aid Safety Assistant	0090	43	9	6	6	6	6	6
Campus Security Monitor <sup>9</sup>	4170	44	9	7	14	22*	22*	22*
School Police Officer <sup>1</sup>	0021	31	11	0	0	16	16	16
Gardener I/II <sup>6</sup>	8190/8200	44/46	12	0	8	8	8	8
Building Engineer <sup>6</sup>	7120	52	12	8	8	8	8	8
Head Custodian II/III	8120/8130	48/52	12	8	8	8	8	8
Custodial Leader	8100	46	12	8	8	8	8	8
Food Service Manager I	5110	50	9	8	8	0	0	0
Food Service Manager II	5120	51	9	0	0	8	8	8

\*22 hours unless the school is assigned a School Police Officer-then 14 hours

#### B. Middle Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment					
Position	Code	Pay	Months	0	525	875	1,225	1,400	1,575
		Grade	Per Year	To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
Admin. School Secretary	0320	50	11	8	8	8	8	8	8
Registrar I <sup>4</sup>	0145	45	11	8	8	8	8	8	8
Offset Machine Operator	1010	47	10	8	8	8	8	8	8
Off. Spec. II <sup>3</sup> (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----					
Off. Spec. II <sup>4</sup>	0123	45	10	6	6	8	8	8	8
Off. Spec. II	0123	45	11	0	0	0	4	8	8
Clerk I	0110	40	9	0	0	0	0	0	7

2. Additional Support Staff				Number Of Hours Per Day By School Enrollment					
Position	Code	Pay	Months	0	525	875	1,225	1,400	1,575
		Grade	Per Year	To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
First Aid Safety Assistant	0090	43	9	6	6	6	6	6	6
Campus Security Monitor <sup>9</sup>	4170	44	9	7	14	14	14	14	22*
Head Custodian II	8120	48	12	8	8	8	8	8	8
Food Service Manager II	5120	51	9	8	8	8	8	8	8
In House Suspension Aide	0165	41	9	7	7	7	7	7	7

\*22 hours unless the school is assigned a School Police Officer-then 14 hours

**Budget Formulas For Allocating Support Staff Personnel - Continued**  
**Fiscal Year 2011-12**

**Auxiliary Entitlement--Approved By Specified Department For Middle And Senior High Schools**

Position	Code	Pay Grade	Months Per Year	Number Of Employees Based On Other Contingencies
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Food Service Worker	5000	41	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each high school.
Instructional Assistant (Fine Arts Programs)	0190	40	9	One six-hour employee is assigned per teacher when enrollment in Fine Arts Programs (art, band, chorus, debate, orchestra, etc.) reaches 240 students .
Instructional Assistant <sup>7</sup> (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or second language program magnet schools with combination classes are considered first.
Instructional Assistant (In lieu of a Teacher)	0190	40	9	Hours must be approved by Licensed Personnel in lieu of a teacher (middle schools only).
Instructional Asst./Federal Programs Teacher/Family Aide (Chapter I Program)	0190/ 0185	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit pending federal funds and program design (middle schools only).
Instructional Assistant (Special Ed Resource)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Specialized Programs Teacher Assistant <sup>8</sup> (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
School Police Officer	0021	31	11	One eight-hour school police officer may be assigned to a middle school based on need as recommended by the Deputy Superintendent of Instruction.

<sup>1</sup> Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

<sup>2</sup> Clerical staffing will be adjusted after "Count Day" in September for the balance of the current school year.

<sup>3</sup> One eight-hour Office Specialist II will be assigned when the enrollment reaches 500 (600-MS/JHS), two when it reaches 1,300 (1,500-MS/JHS), three when it reaches 1,800, and four when it reaches 2,900 or above. Office Specialist II's are assigned only when the number of Assistant Principals increases.

<sup>4</sup> Office Specialist II positions may be assigned to any of the following: attendance office, registrar's office, dean's office, and/or counselor's office.

<sup>5</sup> These positions are compensated at 4.1 hours; however, if combined, they may not exceed 7.5 hours per employee.

<sup>6</sup> The deployment of these earned positions has, at times, been redirected to other critical maintenance/operations positions as determined by the Associate Superintendent, Facilities Division.

<sup>7</sup> When funds are available, a nine-month, seven-hour teacher/family aide (0185) may also be added.

<sup>8</sup> **SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):**

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing ( Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade, Traumatic Brain Injured

<sup>9</sup> The Deputy Superintendent of Instruction may authorize an increase in hours assigned to small high schools. A recommendation for such an increase will be made in writing to the appropriate administrator, Human Resources Division.

## Budget Formulas For Allocating Support Staff Personnel - Continued

### Fiscal Year 2011-12

#### C. Elementary Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment			
		Pay	Months	0	400	1,000	1,400
Position	Code	Grade	Per Year	To 399	To 999	To 1,399	To 1,799
School Office Manager	0310	50	11	8	8	8	8
Elementary School Clerk	0143	46	11	8	8	8	8
Office Specialist II	0123	45	11	0	0	8	16
First Aid Safety Assistant	0090	43	9	6	6	6	6
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
		Pay	Months	400 <sup>3</sup>	600	800	1,000
Position	Code	Grade	Per Year	To 599	To 799	To 999	To 1,199
School Aide <sup>4</sup> (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide <sup>5</sup>	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I <sup>6</sup>	5110	50	9	8	8	8	8

#### D. Prime 6 Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment			
		Pay	Months	0	400	1,000	1,400
Position	Code	Grade	Per Year	To 399	To 999	To 1,399	To 2,499
School Office Manager	0310	50	11	8	8	8	8
Elementary School Clerk	0143	46	11	8	8	8	8
Office Specialist II	0123	45	10	0	0	8	8
First Aid Safety Assistant	0090	43	9	7	7	7	7
School Community Facilitator	0144	40	9	7	7	7	7
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
		Pay	Months	400 <sup>3</sup>	600	800	1,000
Position	Code	Grade	Per Year	To 599	To 799	To 999	To 2,499
School Aide <sup>4</sup> (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide <sup>5</sup>	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I <sup>6</sup>	5110	50	9	8	8	8	8
Campus Security Monitor	4170	44	9	15	15	15	15



**Budget Formulas For Allocating Support Staff Personnel - Continued**  
**Fiscal Year 2011-12**

**Auxiliary Entitlement--Approved By Specified Department For Elementary Schools**

Position	Code	Pay Grade	Months Per Year	Number Of Employees Based On Other Contingencies
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Senior Food Service Worker	5030	46	9	One five- to six-hour worker is assigned by the Food Service Department if there is no "on-site" food preparation.
Food Service Worker	5000	41	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Substitute Food Service Worker	9000/ 9010	\$7.98/ hr.	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Instructional Assistant (PE Program)	0190	40	9	One six-hour employee is assigned to each elementary PE teacher.
Instructional Assistant <sup>7</sup> (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or Second Language Programs magnet classes are considered first.
Instructional Assistant <sup>8</sup> (In lieu of a Teacher)	0190	40	9	Twelve hours may be approved by Licensed Personnel in lieu of one teacher.
Instructional Assistant (Special Ed Resource Room)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Instructional Assistant (Kindergarten Program) (Prime 6 only)	0190	40	9	One six-hour instructional assistant is assigned for each full-time kindergarten teacher or a three-hour instructional assistant for half-time teacher assignments. One four-hour instructional assistant is assigned to each half unit of Chapter I kindergarten. One seven-hour instructional assistant is assigned to each full unit of Chapter I kindergarten. One seven-hour employee is assigned to each site where a Chapter I pre-kindergarten program exists.
Instructional Asst./Federal Programs Teacher/Family Aide <sup>9</sup> (Chapter I Program)	0190/0185	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit.
Specialized Programs Teacher Assistant <sup>10</sup> (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
Attendance Officer	4000	50	9	One eight-hour attendance officer is authorized for each 10,000 students or major fraction thereof. The attendance officer is assigned to serve a specified area of the school district including both elementary and secondary schools.

<sup>1</sup> Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

<sup>2</sup> Clerical staffing will be adjusted after "Count Day" in September for the balance of the current year.

<sup>3</sup> Schools where enrollments are from 0-399 receive entitlement based upon the recommendations of the Deputy Superintendent of Instruction, Support Staff Personnel, and the specific principal.

<sup>4</sup> One additional hour of school aide time is added for every 100 students enrolled after the school enrollment reaches 900 students. (1,000=9 hours school aide time; 1,100=10 hours; 1,200=11 hours; 1,300=12 hours, etc.)

<sup>5</sup> Library aide hours are based on the projected spring enrollment and will not be adjusted in the fall.

<sup>6</sup> Elementary schools must have "on-site" food preparation to receive a food service manager.

<sup>7</sup> When funds are available, a seven-hour teacher/family aide (0185) may also be added.

<sup>8</sup> When enrollment does not warrant the full twelve hours, a fraction thereof may be approved.

<sup>9</sup> Chapter I formulas are contingent upon available federal funds and program design which may vary from year to year.

**Budget Formulas For Allocating Certain Support Staff Personnel - Continued****Fiscal Year 2011-12**<sup>10</sup> SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade
	Traumatic Brain Injured

**Fringe Benefit Rates****Fiscal Year 2011-12**

The following rates are used to compute fringe benefits for all District employees:

<b>Fringe Benefit</b>	<b>Rate</b>
Public Employees' Retirement System (PERS)	23.75%
Police Officers who participate in the PERS— Police/Fire Retirement System	39.75%
Occupational Injury Management (OIM) (Previously SIIS)	.33%
Old Age, Survivors, and Disability portion of Federal Insurance Compensation Act (FICA)	6.20% <sup>1</sup>
State Unemployment Insurance (SUI)	.30%
Medicare portion of Federal Insurance Compensation Act (FICA) for employees hired after April 1, 1986	1.45% <sup>2</sup>



<b>Employee Group Insurance (EGI)</b>	<b>Annual Contribution Per Employee</b>
Licensed	\$6,620
Support	6,320
Police	6,320
Unified	8,047

<sup>1</sup> Computed on first \$106,800 for employees not covered under PERS (includes Medicare).

<sup>2</sup> Effective January 2, 1994, the wage base limit for Medicare tax was eliminated.

## Formulas Allocating School Supplies And Equipment Fiscal Year 2011-12

An initial allocation of 75% of the estimated total appropriation for each school will be developed by July 1. The estimated total appropriation is determined by budget formula from the projected enrollment and the rates below.

The second (and last) allocation will be made to each school during the last week in October. This allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

### Textbooks

Allocations for textbooks are made on two dates a fiscal year. For students enrolled as of September 23, 2011, a textbook allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 17, 2010. New school rates apply to newly opened schools for startup expenditures.

Grade Level	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary	September 23, 2011	\$ 38.10	\$ 134.22
	December 17, 2010	30.51	
Middle	September 23, 2011	40.57	162.69
	December 17, 2010	41.57	
Senior High	September 23, 2011	42.61	197.20
	December 17, 2010	55.78	

### Instructional Supplies

Allocations for instructional supplies are made on two dates a fiscal year. For students enrolled as of September 23, 2011, an instructional supplies allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 17, 2010. New school rates apply to newly opened schools for startup expenditures.

Grade Level	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary	September 23, 2011	\$ 12.77	\$ 45.57
	December 17, 2010	8.19	
Middle	September 23, 2011	14.28	57.39
	December 17, 2010	12.12	
Senior High	September 23, 2011	15.89	73.98
	December 17, 2010	18.15	

An additional lump sums of \$6,000 for elementary, \$9,500 for middle, and \$12,000 senior high schools is allocated for additional startup expenditures.

## Small School Formula

Schools with small enrollments shall receive instructional supply funds as per the following schedules. This allocation will be determined by the student enrollment as of September 23, 2011.

Elementary Enrollment	Formulas Per Student Enrolled
1 – 399	\$20.98 per student enrolled
400 – 424	\$19.34 per student enrolled
425 – 449	\$17.69 per student enrolled
450 – 474	\$16.07 per student enrolled
475 – 499	\$14.43 per student enrolled
500 or more	\$12.77 per student enrolled

Formulas Per Student Enrolled		
Secondary Enrollment	Middle School	Senior High
1 – 499	\$26.40	\$34.02
500 – 549	23.96	30.42
550 – 599	21.54	26.79
600 – 649	19.13	23.14
650 – 699	16.71	19.52
700 or more	14.29	15.89

## Special Growth Formula

All schools that experience growth of 10 or more students between September 23, 2011, and December 31, 2011, receive \$136 per student for new schools and \$59 per student for established schools.

## Special Education Instructional Supplies

Existing resource and gifted and talented classes receive \$631 per unit; new classes receive \$1,048 per unit. Special self-contained classes for the emotionally challenged, learning disabled, autism, early childhood, deaf and hard of hearing, and the mentally challenged classes each receive \$1,048. Visually impaired classes receive \$1,679. Speech therapy services receive \$631.

## Instructional Computer Supplies

### Elementary Schools

\$0.46 per student enrolled as of September 23, 2011.

### Middle Schools

\$1.03 per student enrolled as of September 23, 2011.

### Senior High Schools

\$2.18 per student enrolled as of September 23, 2011.

New schools shall receive a computer software allocation:

Elementary School	\$ 7,000
Middle School	15,000
Senior High School	20,000

**Printing Services****Elementary Schools**

\$2.50 per student enrolled as of September 23, 2011.

**Middle Schools**

\$1.35 per student enrolled as of September 23, 2011.

**Senior High Schools**

\$1.50 per student enrolled as of September 23, 2011.

**Audio-Visual Supplies****Elementary Schools**

\$0.17 per student enrolled as of September 23, 2011.

**Middle Schools**

\$0.80 per student enrolled as of September 23, 2011.

**Senior High Schools**

\$1.03 per student enrolled as of September 23, 2011.

**Technical Services****Middle Schools**

\$0.45 per student enrolled as of September 23, 2011.

**Senior High Schools**

\$1.10 per student enrolled as of September 23, 2011.

**Instructional Equipment (New/Replacement)****Elementary Schools**

\$5.71 per student enrolled as of September 23, 2011.

**Middle Schools**

\$10.67 per student enrolled as of September 23, 2011.

**Senior High Schools**

\$14.18 per student enrolled as of September 23, 2011.

**Special Education Students**

\$19.50 per student enrolled as of September 23, 2011.

**Small Schools**

All schools shall receive a minimum allocation of \$1,455.

**Field Trips****Elementary Schools**

\$2.00 per student enrolled as of September 23, 2011.

**Rural Elementary Schools**

\$5.49 per student enrolled as of September 23, 2011.

**Medical Supplies**

\$.39 per student enrolled as of September 23, 2011.

**Library Books And Magazines****Elementary Schools**

\$7.72 per student enrolled as of September 23, 2011.

**Middle Schools**

\$5.60 per student enrolled as of September 23, 2011.

**Senior High and Combined Junior-Senior High Schools**

\$4.65 per student enrolled as of September 23, 2011.

**Small Schools**

All schools shall receive a minimum allocation of \$1,774.

**Other Library Supplies****Elementary Schools**

\$.65 per student enrolled as of September 23, 2011.

**Middle Schools**

\$.76 per student enrolled as of September 23, 2011.

**Senior High and Combined Junior-Senior High Schools**

\$.66 per student enrolled as of September 23, 2011.

**Small Schools**

All schools shall receive a minimum allocation of \$104.

**Library Computer Supplies****Elementary Schools**

\$.25 per student enrolled as of September 23, 2011.

**Middle Schools**

\$.75 per student enrolled as of September 23, 2011.

**Senior High Schools**

\$1.10 per student enrolled as of September 23, 2011.

**Library Technical Services****Elementary Schools**

\$.25 per student enrolled as of September 23, 2011.

**Middle Schools**

\$.25 per student enrolled as of September 23, 2011.

**Senior High Schools**

\$.95 per student enrolled as of September 23, 2011.



## Athletic Supplies

### Senior High Schools

Senior high schools receive the following amounts for boys' and girls' athletics. In certain situations, when a school does not participate in a complete sports program, the school's allocation is thereby reduced accordingly.

Class	Boys' Athletics	Girls' Athletics
AAAA Schools	\$11,041	\$6,209
AAA Schools	11,041	6,209
AA Schools	10,315	4,575
A Schools	7,360	2,223

### Middle Schools

Middle schools receive \$1,612 per school for intramurals.

## Other Activity Expenses

### Cheerleading Activities

Senior high schools receive \$61 per school.

## Postage

### Elementary Schools

\$1.58 per student enrolled as of September 23, 2011.

### Middle Schools

\$4.69 per student enrolled as of September 23, 2011.

### Senior High and Combined Junior-Senior High Schools

\$6.17 per student enrolled as of September 23, 2011.

## Maintenance And Repair

### Middle Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$350.

### Senior High Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$650.

## Custodial Supplies

### Elementary Schools

\$7.44 per student enrolled as of September 23, 2011.

### Middle Schools

\$6.98 per student enrolled as of September 23, 2011.

### Senior High Schools

\$7.53 per student enrolled as of September 23, 2011.

### Special Education Students

\$24.81 per student enrolled as of September 23, 2011.

## Secondary Magnet Schools

As a result of varying length of day and program requirements, magnet schools within the District require additional enhancement appropriations. Increased allocations for instructional supplies and textbooks are required to accommodate longer instructional days resulting from additional classroom periods.

When magnet school instruction requires students to attend either seven- or eight-period days (rather than the traditional six -period day), textbooks and instructional supply formulas will be increased by the following percentages applied to the number of students enrolled in the magnet program.

Schools with seven-period schedules	16.7%
Schools with eight-period schedules	33.3%

The new school growth formula will be applied to the total magnet student enrollment increase in each magnet school. Growth in a magnet program (school within a school) where there is no accompanying growth in the comprehensive school will be calculated at a rate which equates to the percentage of the student day spent in magnet classes for magnet students.

In the initial year of new designation, magnet schools will receive funds typically provided as new school allocations.

Supplies	Middle Schools	High Schools
Textbooks	\$25,000 plus growth formula	\$30,000 plus growth formula
Supplies	9,500 plus growth formula	12,000 plus growth formula
Computer		
Software	15,000 plus growth formula	20,000 plus growth formula

New magnet programs (school within a school) will receive a percentage of the above allocations calculated by dividing the number of new magnet students by the total school enrollment.

Prior to the initial year of new magnet schools or programs, an equipment needs assessment (including cost analyses and the planning of implementation timelines) will be conducted by the region superintendents. The Budget Department will review this assessment for inclusion in the budget.



## Impact Of New Schools On The General Operating Fund

The Nevada Legislature has declared that the proper objective of State financial aid to public education is to ensure each child a "reasonably equal educational opportunity." Recognizing wide local variations in wealth and costs per pupil, the State supplements local financial ability in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every child to receive the benefit of the purposes for which public schools are maintained. NRS 387.121 sets forth that "...the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between the school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated the Nevada Plan."

In determining the amount to be distributed by the State to districts, the amount of tax proceeds received by schools from a 2.60¢ local school sales tax plus the amount received from the 1/3 public schools operating property tax are deducted. Combining all of state aid, less the school support sales tax and one-third of the property tax, has the effect of including over 77% of the

District's operations budget within an enrollment-driven formula, somewhat insulating the District from economic fluctuations. Regardless of how much sales tax or the 1/3 public schools operating property tax is received, the District still expects over 77% of its budget to be covered by the State's guarantee.

The District has successfully absorbed the operational support costs incurred from opening the following number of new or remodeled schools during the past decade.

In a year when new schools are opened, the District must address the challenge to provide the additional resources necessary to fund the increased operational costs required to support the new school site. State operational funding is generated based upon a per pupil formula that does not mitigate school districts for the additional cost impacts created when a new facility is opened. The District is, therefore, very reliant upon the local tax base to provide the necessary funding to finance the demands associated opening new schools.



### New School Completion Schedule Fiscal Years 2001-2012

School Year	Elementary	Middle Schools	High Schools	Remodeled Schools	Special Schools	Total New Schools
2000-01	4	2	-	-	-	6
2001-02	7	5	2	1	-	15
2002-03	6	2	-	1	-	9
2003-04	7	3	2	1	-	13
2004-05	7	3	3	-	-	13
2005-06	7	3	1	1	-	12
2006-07	6	2	1	-	1	10
2007-08	6	2	1	2	-	11
2008-09	4	-	2	5	1	12
2009-10	3	-	3	-	-	6
2010-11	4	-	1	-	-	5
2011-12	-	-	-	2	-	2
<b>Total</b>	<b>61</b>	<b>22</b>	<b>16</b>	<b>13</b>	<b>2</b>	<b>114</b>

Source: Facilities and Bond Financial Management



# Statistical Data

The statistical data sub-section provides an analytical perspective of the District in different areas including; county population, tax levies, enrollment, schools, graduation rates, revenues, and expenditures.

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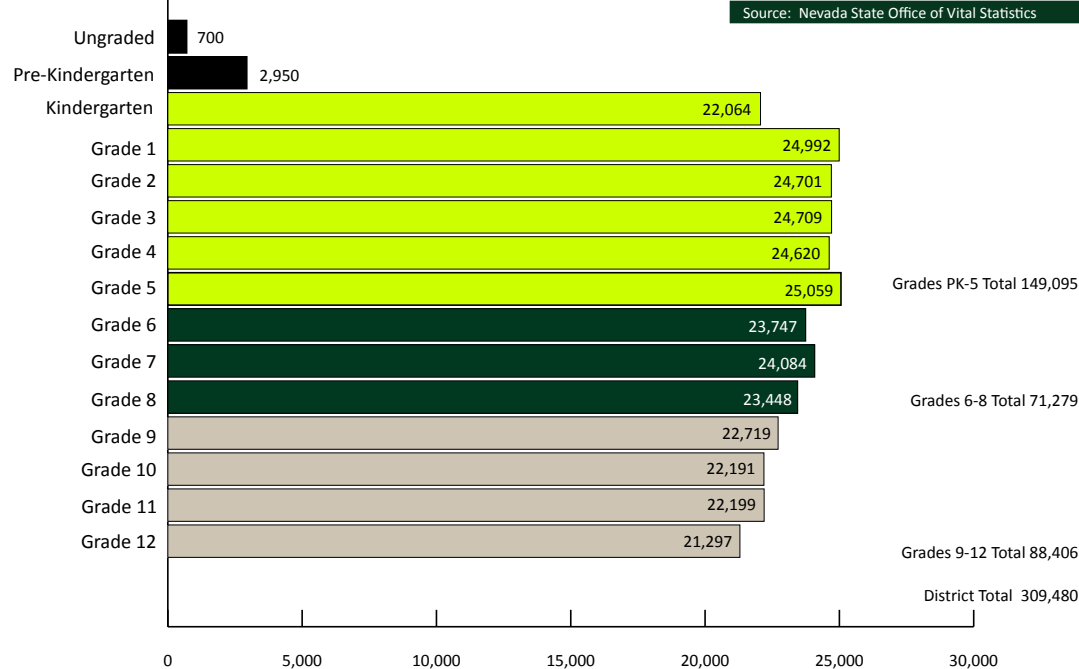
## Explanation Of Budget Summary And Statistical Data

### Fiscal Year 2011-12

This section contains a statistical summary of significant district data. It provides information relative to the district that should be of interest to the citizens of Clark County. It is organized in sections beginning with demographic data, followed by information on finance, staffing, facilities, school calendar, special programs, and community services.

### Projected Enrollment By Grade

#### Fiscal Year 2011-12



### Birth History - Clark County

#### For Calendar Years 1991 Through 2010

Year	Number	Year	Number
1991	14,340	2001	23,109
1992	14,600	2002	23,962
1993	14,228	2003	24,912
1994	16,109	2004	26,290
1995	16,908	2005	28,067
1996	17,825	2006	30,110
1997	18,618	2007	31,071
1998	20,171	2008	29,972
1999	21,122	2009	29,697
2000	22,457	2010	27,087

Source: Nevada State Office of Vital Statistics

### Summary Of District Enrollment

#### For Fiscal Years 2002-03 Through 2014-15

Year	Average Daily Attendance <sup>1</sup>	% Increase	Average Daily Membership <sup>2</sup>	% Increase	4th Week Full Enrollment <sup>3</sup>	% Increase	Weighted Enrollment <sup>4</sup>	% Increase
2002-03	236,176	2.51 %	252,775	2.69 %	255,328	4.35 %	246,764.8	4.38 %
2003-04	250,914	6.24 %	269,960	6.80 %	268,357	5.10 %	259,393.4	5.12 %
2004-05	261,981	4.41 %	280,275	3.82 %	280,795	4.63 %	271,212.8	4.56 %
2005-06	271,707	3.71 %	292,016	4.19 %	291,329	3.75 %	281,646.2	3.85 %
2006-07	282,452	3.95 %	303,197	3.83 %	302,547	3.85 %	292,489.6	3.85 %
2007-08	286,771	1.53 %	306,801	1.19 %	308,745	2.05 %	298,551.6	2.07 %
2008-09	290,113	1.17 %	309,410	0.85 %	311,221	0.80 %	300,816.6	0.76 %
2009-10	289,698	(0.15)%	307,978	(0.46)%	309,442	(0.57)%	299,058.6	(0.58)%
2010-11 (Est)	289,045	(0.23)%	308,750	0.25 %	309,899	0.15 %	298,324.8	0.09 %
2011-12 (Est)	288,588	(0.16)%	307,890	(0.28)%	309,480	(0.14)%	298,903.8	(0.14)%
2012-13 (Proj)	288,600	(0.00)%	307,890	(0.00)%	310,000	(0.17)%	299,000.0	(0.03)%
2013-14 (Proj)	289,500	(0.31)%	309,000	(0.36)%	311,000	(0.32)%	300,000.0	(0.33)%
2014-15 (Proj)	290,500	(0.35)%	310,000	(0.32)%	312,000	(0.32)%	301,000.0	(0.33)%

<sup>1</sup>ADA--Each month of the school year, an attendance figure is established based upon the actual attendance of the students at school. ADA is the average of all ten school months.

<sup>2</sup>ADM--Each month of the school year, an enrollment figure is established based upon the number of students enrolled in the district. ADM is the average of all ten school months.

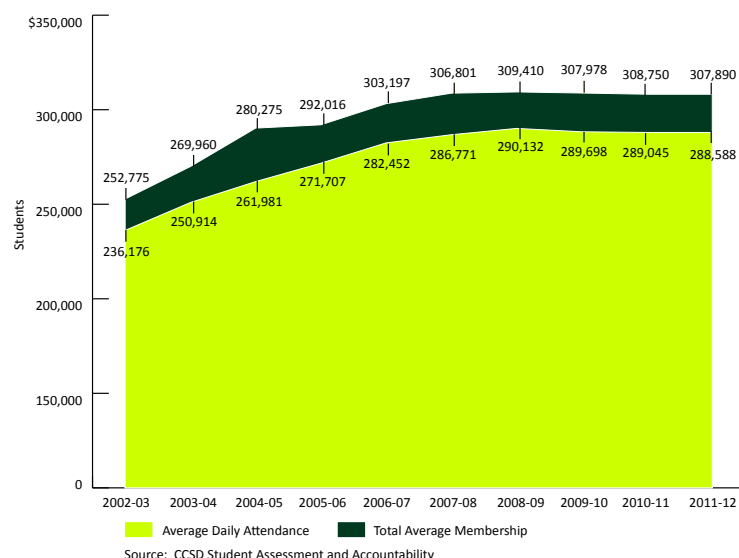
<sup>3</sup>4th Week--This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the district as reported on the Amended Final Budget.

<sup>4</sup>4th Week Weighted--This is the number of students enrolled on the Friday of the fourth week of school with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on the Amended Final Budget.

Source: CCSD Assessment and Accountability



## District Enrollment - Average Daily Attendance For Fiscal Years 2002-03 Through 2011-12



## Projected 4th Week Enrollment And School Count by Area Service Center Fiscal Year 2011-12

### 4th Week Student Enrollment

Schools	ASC1	ASC2	ASC3	Prime 6	Ed. Services	Other	Total
Elementary	45,403	49,248	48,993	3,848	-	-	147,492
Middle	21,760	22,910	25,638	-	-	-	70,308
Senior High	28,806	29,137	30,718	-	227	-	88,888
Other	-	-	-	-	1,878	914	2,792
<b>Total</b>	<b>95,969</b>	<b>101,295</b>	<b>105,349</b>	<b>3,848</b>	<b>2,105</b>	<b>914</b>	<b>309,480</b>

Source: CCSD Demographics and Zoning

### School Count

Schools	ASC1	ASC2	ASC3	Prime 6	Ed. Services	Other	Total
Elementary	66	71	71	9	-	-	217
Middle	17	20	19	-	-	-	56
Senior High	15	17	16	-	1	-	49
Other	-	-	-	-	25	10	35
<b>Total</b>	<b>98</b>	<b>108</b>	<b>106</b>	<b>9</b>	<b>26</b>	<b>10</b>	<b>357</b>

Source: CCSD Facilities Department

## Ethnic Distribution By Grade - Projected 4th Week Enrollment Fiscal Year 2011-12

Grade	Hispanic	Percent	White	Percent	Black	Percent	Asian	Percent	Other	Percent	Total
Pre-K	1,114	37.8%	1,163	39.4%	374	12.7%	114	3.9%	185	6.3%	2,950
K	10,130	45.9	6,606	29.9	2,459	11.1	1,232	5.6	1,637	7.4	22,064
1	11,280	45.1	7,593	30.4	2,877	11.5	1,517	6.1	1,725	6.9	24,992
2	10,934	44.3	7,593	30.7	2,874	11.6	1,580	6.4	1,720	7.0	24,701
3	11,009	44.6	7,519	30.4	2,863	11.6	1,712	6.9	1,606	6.5	24,709
4	10,905	44.3	7,444	30.2	2,906	11.8	1,753	7.1	1,612	6.6	24,620
5	10,899	43.5	7,710	30.8	3,078	12.3	1,770	7.1	1,602	6.4	25,059
6	9,981	42.0	7,343	30.9	2,933	12.3	1,617	6.8	1,873	7.9	23,747
7	10,184	42.3	7,456	31.0	2,970	12.3	1,637	6.8	1,837	7.6	24,084
8	9,532	40.7	7,442	31.7	2,931	12.5	1,716	7.3	1,827	7.8	23,448
9	8,864	39.0	7,781	34.2	2,902	12.8	1,806	8.0	1,366	6.0	22,719
10	8,621	38.8	7,500	33.8	2,934	13.2	1,883	8.5	1,253	5.6	22,191
11	8,375	37.7	7,752	34.9	3,179	14.3	1,710	7.7	1,183	5.3	22,199
12	7,720	36.3	7,670	36.0	2,989	14.0	1,853	8.7	1,065	5.0	21,297
Ungraded	232	33.3	257	36.7	129	18.4	49	6.9	33	4.6	700
<b>Total</b>	<b>129,780</b>	<b>41.9%</b>	<b>98,829</b>	<b>31.9%</b>	<b>38,398</b>	<b>12.4%</b>	<b>21,949</b>	<b>7.1%</b>	<b>20,524</b>	<b>6.7%</b>	<b>309,480</b>

Source: CCSD Assessment and Accountability

**High School Graduates****For Fiscal Years 2007-08 Through 2009-10**

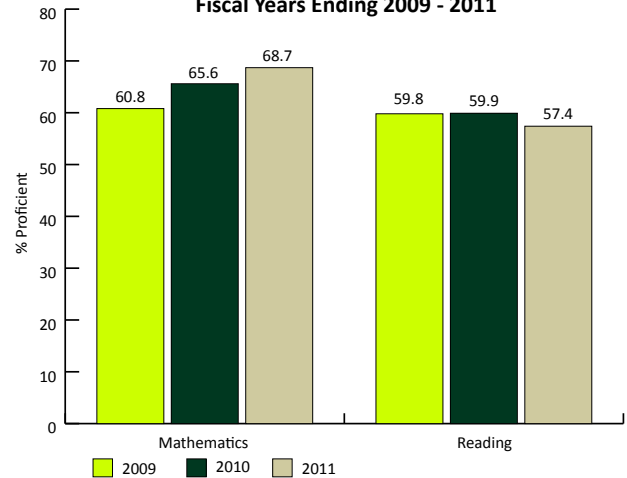
School	2007-08			2008-09			2009-10		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Academy For Individualized Study	44	64	108	83	123	206	98	157	255
Adult Education Diploma	1,007	517	1,524	815	540	1,355	710	583	1,293
Advanced Tech Academy	101	74	175	127	97	224	126	94	220
Alternative Programs <sup>(1)</sup>	53	108	161	74	65	139	116	115	231
Arbor View	196	187	383	242	226	468	274	239	513
Basic	187	187	374	193	193	386	183	218	401
Bonanza	144	143	287	172	169	341	170	200	370
Boulder Cty	68	74	142	74	58	132	82	74	156
Canyon Springs	135	198	333	129	204	333	167	213	380
Centennial	248	274	522	296	273	569	299	252	551
Chaparral	118	145	263	146	146	292	158	179	337
Cheyenne	156	137	293	170	181	351	196	162	358
Cimarron-Memorial	250	236	486	237	234	471	257	261	518
Clark	151	207	358	172	207	379	195	215	410
College Of Southern Nevada <sup>(2)</sup>	71	151	222	72	155	227	73	138	211
Coronado	276	277	553	296	273	569	306	312	618
Del Sol	133	154	287	156	183	339	193	174	367
Desert Oasis <sup>(3)</sup>	-	-	-	1	1	2	177	185	362
Desert Pines	184	180	364	148	176	324	193	166	359
Desert Rose <sup>(3)</sup>	-	-	-	7	11	18	11	10	21
Durango	184	191	375	197	208	405	213	235	448
Eldorado	144	161	305	188	219	407	207	193	400
Foothill	216	189	405	206	211	417	219	213	432
Green Valley	248	279	527	258	285	543	292	257	549
Indian Springs	7	15	22	9	5	14	6	10	16
Las Vegas	251	274	525	253	267	520	299	275	574
Las Vegas Academy	113	191	304	110	234	344	108	229	337
Laughlin	13	12	25	23	12	35	24	20	44
Legacy	119	174	293	181	173	354	250	254	504
Liberty	154	173	327	158	168	326	183	176	359
Moapa Valley	65	59	124	62	64	126	77	74	151
Mojave	90	97	187	140	141	281	140	165	305
Northwest Career & Technical <sup>(4)</sup>	-	-	-	-	-	-	93	120	213
Palo Verde	266	312	578	272	289	561	323	332	655
Rancho	168	215	383	202	223	425	271	277	548
Sandy Valley	3	2	5	3	6	9	9	10	19
Southeast Career & Technical	149	176	325	169	202	371	184	212	396
Shadow Ridge	176	187	363	182	211	393	183	214	397
Sierra Vista	247	257	504	321	282	603	227	212	439
Silverado	263	233	496	236	239	475	244	249	493
Spring Valley	241	218	459	207	224	431	240	221	461
Sunrise Mountain <sup>(4)</sup>	-	-	-	-	-	-	1	-	1
Valley	164	205	369	184	236	420	164	235	399
Virgin Valley	56	63	119	68	58	126	66	62	128
Virtual	7	14	21	7	16	23	14	25	39
Western	101	126	227	118	127	245	156	143	299
<b>Total Graduates</b>	<b>6,967</b>	<b>7,136</b>	<b>14,103</b>	<b>7,364</b>	<b>7,615</b>	<b>14,979</b>	<b>8,177</b>	<b>8,360</b>	<b>16,537</b>

<sup>(1)</sup> Alternative Programs includes Burk, Cowan, Jeffrey, & Peterson Behavior Highs, and Global Community<sup>(2)</sup> Formerly Community College of Southern Nevada<sup>(3)</sup> Class of 2008-09 first to graduate.<sup>(4)</sup> Class of 2009-10 first to graduate.

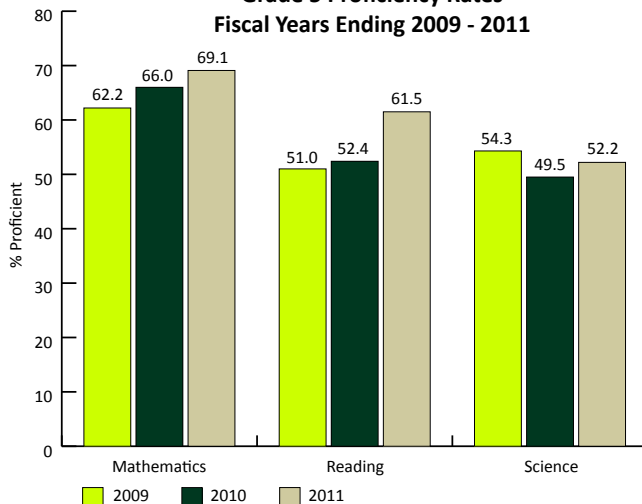
Source: CCSD Assessment and Accountability

Criterion Referenced Test Grade 3	Percent Proficient					
	Mathematics			Reading		
	2009	2010	2011	2009	2010	2011
Female	59.1	65.4	68.9	63.9	63.5	61.1
Male	62.3	65.8	69.4	56.0	56.6	54.5
African-American	43.3	47.9	47.7	45.7	45.5	41.2
American Indian	56.8	64.7	64.1	54.3	59.4	45.3
Asian	73.5	79.4	85.0	70.5	75.7	76.8
Hispanic	54.0	60.0	63.9	49.8	50.7	47.9
White	72.9	76.2	80.6	75.1	73.7	72.9
IEP	34.3	34.3	41.8	26.5	25.2	27.6
Former IEP	61.5	-	-	58.3	-	-
LEP	49.7	47.8	61.2	41.6	31.7	42.9
Former LEP	90.3	-	-	95.0	-	-
FRL	51.8	53.8	61.0	48.3	48.1	46.7

**Criterion Referenced Tests**  
**Grade 3 Proficiency Rates**  
**Fiscal Years Ending 2009 - 2011**



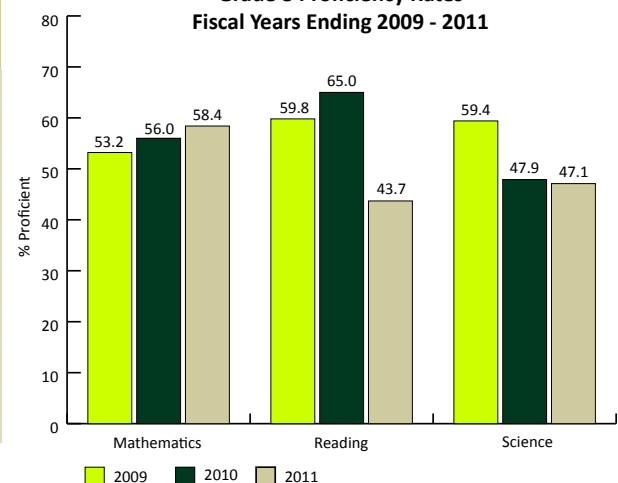
**Criterion Referenced Tests**  
**Grade 5 Proficiency Rates**  
**Fiscal Years Ending 2009 - 2011**



Criterion Referenced Test Grade 5	Percent Proficient								
	Mathematics			Reading			Science		
	2009	2010	2011	2009	2010	2011	2009	2010	2011
Female	63.3	67.3	71.2	54.5	55.4	66.6	53.0	47.5	51.2
Male	61.1	64.6	67.8	47.6	49.9	57.4	55.5	51.2	54.1
African-American	45.7	49.8	50.1	37.0	38.8	45.0	37.2	32.0	32.0
American Indian	57.2	60.6	61.7	45.7	47.7	58.2	54.7	49.0	47.4
Asian	77.2	79.6	84.7	65.8	65.5	75.3	66.8	60.1	65.1
Hispanic	54.8	60.4	64.9	40.7	41.8	53.3	42.6	38.8	43.5
White	73.9	75.7	78.7	65.5	68.2	76.0	72.3	66.7	69.1
IEP	27.4	31.6	34.0	15.7	17.1	22.6	27.3	22.5	24.1
Former IEP	64.5	-	-	50.0	-	-	56.2	-	-
LEP	37.3	32.3	63.8	17.6	7.7	49.2	20.9	9.5	39.1
Former LEP	82.6	-	-	69.2	-	-	67.0	-	-
FRL	52.5	54.2	61.7	39.1	39.5	51.8	41.3	35.7	41.3

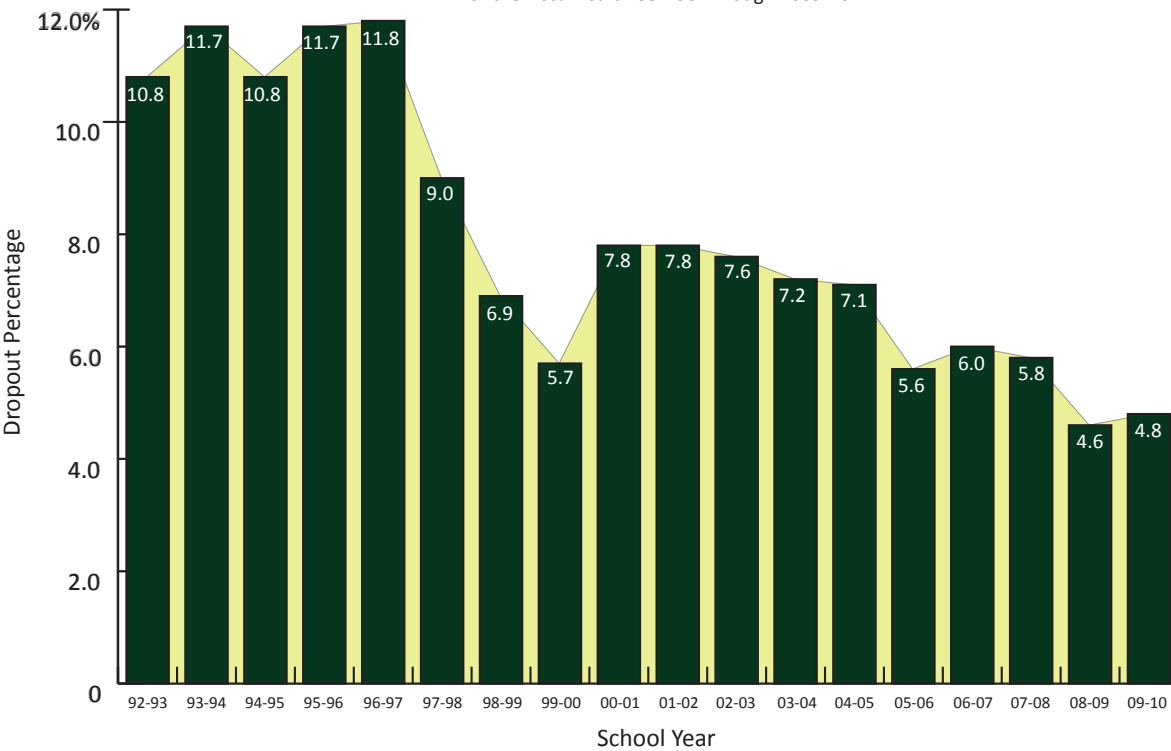
Criterion Referenced Test Grade 8	Percent Proficient								
	Mathematics			Reading			Science		
	2009	2010	2011	2009	2010	2011	2009	2010	2011
Female	53.5	56.2	61.5	66.2	70.4	49.8	59.2	45.8	46.8
Male	52.9	55.8	56.9	53.7	60.6	38.6	59.6	50.0	48.7
African-American	35.6	40.3	41.1	46.8	51.6	27.6	41.7	31.1	28.0
American Indian	56.1	53.1	48.1	66.1	60.4	35.2	62.8	43.3	39.6
Asian	72.1	77.1	81.3	74.5	78.9	62.0	74.5	64.0	65.8
Hispanic	41.3	44.9	49.1	48.5	56.9	33.2	46.7	35.6	35.4
White	68.0	69.1	72.5	73.4	76.9	59.2	76.3	64.3	65.4
IEP	13.4	15.3	15.6	16.0	18.7	7.1	22.3	13.9	13.2
Former IEP	62.1	-	-	64.8	-	-	69.0	-	-
LEP	15.6	13.9	27.9	14.2	10.7	10.0	14.9	3.6	12.0
Former LEP	56.1	-	-	64.7	-	-	60.8	-	-
FRL	41.1	42.6	49.0	48.3	54.2	33.2	46.4	33.3	35.4

**Criterion Referenced Tests**  
**Grade 8 Proficiency Rates**  
**Fiscal Years Ending 2009 - 2011**



### History of Dropout Percentages

For the Fiscal Years 1992-93 Through 2009-10



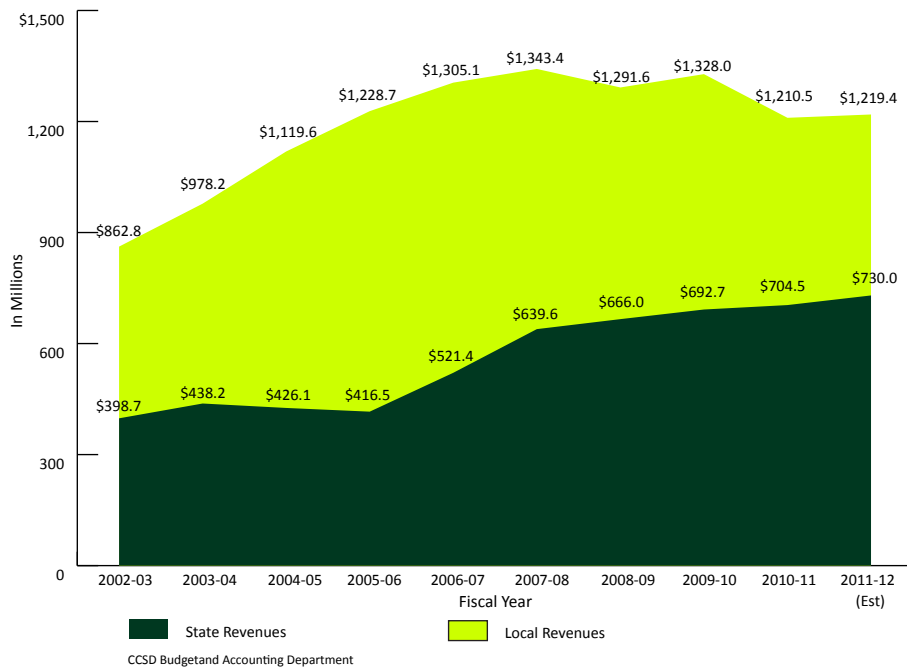
Source: CCSD Assessment and Accountability



## State vs. Local Revenues - General Operating Fund<sup>1</sup>

For Fiscal Years 2002-03 Through 2011-12

Local revenues include all county taxes as well as tuitions, investment earnings, and other miscellaneous local revenues. Beginning balances and execution of capital leases are not included.



## Property Tax Levies And Collections (Total Clark County)<sup>1</sup>

For Fiscal Years 2001-02 Through 2010-11

Fiscal Year	Net Secured Roll Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as % of Current Levy <sup>2</sup>
2001-02	\$ 965,056,788	\$ 949,315,930	98.37%	\$ 15,736,124	\$ 965,052,054	100.00%	\$ 4,734	0.00%
2002-03	1,132,959,785	1,118,892,620	98.76%	14,048,926	1,132,941,546	100.00%	18,239	0.00%
2003-04	1,262,337,653	1,251,864,740	99.17%	10,437,295	1,262,302,035	100.00%	35,618	0.00%
2004-05	1,449,273,775	1,439,911,686	99.35%	9,317,091	1,449,228,777	100.00%	44,998	0.00%
2005-06	1,639,442,707	1,632,191,297	99.56%	7,201,235	1,639,392,532	100.00%	50,175	0.00%
2006-07	1,927,238,513	1,909,964,723	99.10%	17,179,184	1,927,143,907	100.00%	94,606	0.00%
2007-08	2,179,452,860	2,144,481,519	98.40%	33,250,517	2,177,732,036	99.92%	1,720,824	0.08%
2008-09	2,357,540,052	2,310,905,968	98.02%	39,624,656	2,350,530,624	99.70%	7,009,428	0.30%
2009-10	2,276,317,176	2,216,527,326	97.37%	31,632,116	2,248,159,442	98.76%	28,157,734	1.24%
2010-11	1,860,242,874	1,733,516,863	93.19%	<sup>3</sup>	1,733,516,863	93.19%	126,726,011	6.81%

<sup>1</sup>Represents the real property tax roll levies and collections.

<sup>2</sup>Figured on collections to net levy (actual levy less stricken taxes)

<sup>3</sup>Collections still in progress.

Source: Clark County Comptroller's Office

## History of Assessed Valuation

For Fiscal Years 2002-03 Through 2011-12

Fiscal Year	Total Assessed Valuation <sup>1</sup>	Percent Change
2002-03	\$ 41,137,397,088	- %
2003-04	45,219,108,074	9.9
2004-05	50,803,469,742	12.3
2005-06	65,582,487,400	21.9
2006-07	91,622,434,937	39.7
2007-08	109,212,919,843	19.2
2008-09	115,790,200,550	6.0
2009-10	93,790,791,674	(19.0)
2010-11	65,758,625,871	(29.9)
2011-12	59,055,745,520	(10.2)

(1) Includes redevelopment agencies

Source: Clark County Assessor's Office

Market value is not provided by the Nevada Department of Taxation. Assessed valuation is approximately 35% of market value.

### History Of Local Tax Support Per Pupil - General Operating Fund For Fiscal Years 2002-03 Through 2011-12

Year	Average Daily Members	County Assessed Valuation <sup>2</sup>	Assessed Value Per Pupil	Property Tax Revenue	Property Tax Per Pupil	Local School Support Tax (LSST)	LSST Per Pupil	Governmental Services Tax (GST)	GST Per Pupil	Total Local Tax Support Per Pupil
2002-03	252,775	\$ 41,137,397,088	\$162,743	\$ 308,523,387	\$ 1,221	\$ 498,143,678	\$ 1,971	\$ 41,391,867	\$ 164	\$ 3,356
2003-04	269,960	45,219,108,074	167,503	337,526,569	1,250	577,496,915	2,139	46,938,376	174	3,563
2004-05	280,275	50,803,469,742	181,263	379,111,733	1,353	669,012,541	2,387	58,015,099	207	3,947
2005-06	292,016	65,582,487,400	224,585	426,886,954	1,462	722,039,234	2,473	60,694,024	208	4,143
2006-07	303,197	91,622,434,937	302,188	490,874,071	1,619	719,500,251	2,373	64,063,756	211	4,203
2007-08	306,801	109,212,919,843	355,973	548,305,408	1,787	692,828,832	2,258	63,466,908	207	4,252
2008-09	309,410	115,790,200,550	374,229	593,024,476	1,917	613,140,653	1,982	57,786,715	187	4,086
2009-10 <sup>1</sup>	308,978	93,790,791,674	304,537	577,905,383	1,876	658,075,682	2,137	64,984,539 <sup>3</sup>	211	4,224
2010-11 <sup>1</sup>	308,750	65,758,625,871	212,983	460,000,000	1,490	675,000,000	2,186	48,500,000	157	3,833
2010-12 <sup>1</sup>	307,890	59,055,745,520	191,808	435,000,000	1,413	710,000,000	2,306	50,300,000	163	3,882

(1) Estimated

(2) The assessed value is stored at a rate of 35% of the market value of the properties.

(3) Includes \$12,111,211 from dissolving of the Clark County Redevelopment Agency

Source: CCSD Accounting Department

### Impact Of Tax Rate On Taxpayers For Calendar Years 2007 Through 2011

	2007	2008	Year 2009	2010	2011
Assessed value of home <sup>1</sup>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraisal % of assessed value	35.0% <sup>2</sup>	35.0% <sup>2</sup>	35.0% <sup>2</sup>	35.0% <sup>2</sup>	35.0% <sup>2</sup>
Taxable value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total District property tax rate	0.013034	0.013034	0.013034	0.013034	0.013034
District property taxes due	\$456.19	\$456.19	\$456.19	\$456.19	\$456.19

(1) Defined as a single-family, owner-occupied residence

(2) The 2005 Legislature enacted legislation to provide partial tax relief abatement from escalating assessments. The cap limits each property's tax increase to no more than 3% above the tax in the prior year on all single-family, owner-occupied residence. Thereafter, future tax assessments are based upon prior taxable values and not the property's actual market value.

Source: Clark County Assessor's Office

### History Of State Aid For Fiscal Years 2002-03 Through 2011-12

State aid is designed to provide a minimum acceptable education, irrespective of the wealth of a district. The amount of State aid for 2011-12 is found by multiplying the sum of six-tenths of the kindergarten enrollment and all other grade enrollments by the year's basic support guarantee. Deducted from the guaranteed amount are the proceeds from the 2.60-percent local school sales tax, the 1/3 public schools operating property tax, and other miscellaneous adjustments to include payment to charter schools.

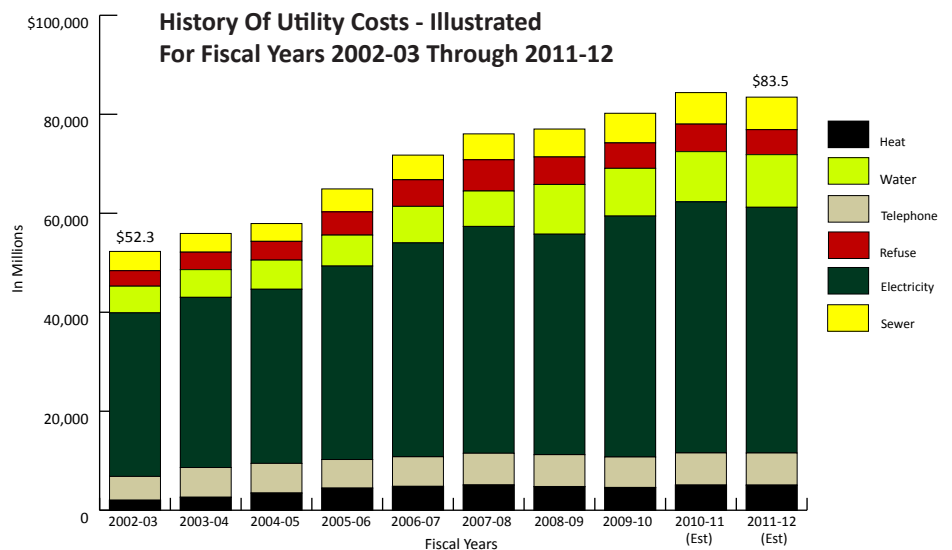
Year	Basic Support Guarantee	Special Education Program Units	Special Education Support Per Unit	Total Distributive Fund Revenue	Weighted Enrollment	State Aid Per Weighted Enrollment
2002-03	\$ 3,819	1,557.0	\$ 30,576	\$ 398,665,294	246,764.8	\$ 1,616
2003-04	4,077	1,635.5	31,811	438,213,334	259,381.2	1,689
2004-05	4,252	1,697.7	32,447	426,066,729	271,212.8	1,571
2005-06	4,285	1,786.3	34,433	416,504,339	281,646.2	1,479
2006-07	4,489	1,885.4	35,122	521,447,659	292,489.6	1,783
2007-08	4,891	1,945.5	36,541	639,610,545	298,551.6	2,142
2008-09	4,958	2,017.5	38,763	666,045,473	300,816.6	2,214
2009-10	4,962	1,960.7	39,768	692,694,166	299,058.6	2,316
2010-11(Est.)	5,035	1,939.0	39,768	704,450,000	299,324.8	2,353
2011-12(Est.)	5,136	1,939.0	39,768	729,950,000	298,903.8	2,442

Source: CCSD Accounting Department

## Indices Of Economic Growth In Clark County For Calendar Years 2008 Through 2010

DESCRIPTION	2008	Year 2009	2010
Population (estimated except for census years)	1,986,146	2,006,347	2,036,358
Percent Increase (Decrease)	(0.5)%	0.1%	1.5%
Newcomer Population	64,700	55,000	51,000
Age/Percent of Total Adults Population:			
18-24	11.5%	11.7%	11.6%
25-34	20.7%	19.6%	19.5%
35-44	20.7%	19.9%	19.6%
45-54	18.0%	18.5%	18.5%
55-64	14.5%	14.8%	15.0%
65+	14.6%	15.5%	15.8%
Annual Median Household Income	\$ 57,403	\$ 58,148	\$ 58,432
Value of Residential Building Permits (in thousands)	\$ 698,319	\$ 435,844	\$ 522,867
Number of Permits	5,740	3,813	4,617
Tourism			
Visitor Volume	37,482,000	36,351,000	37,335,000
Airline Passengers	44,075,000	40,469,000	39,757,000
Hotel/Motel Rooms	140,500	148,900	148,900
Hotel/Motel Occupancy	86.0%	81.5%	80.4%
Convention Delegates	5,899,725	4,492,300	4,473,100
Taxable Sales (in thousands)	\$ 35,930,374	\$ 31,378,242	\$ 27,969,288

Source: Las Vegas Perspective, 2011 Edition



## History Of Utility Costs For Fiscal Years 2002-03 Through 2011-12

Year	Heat	Telephone	Electricity	Water	Refuse	Sewer	Total Utilities	Utility Cost Per Student
2002-03	\$ 2,011,554	\$ 4,816,270	\$ 33,050,472	\$ 5,388,580	\$ 3,132,929	\$ 3,896,274	\$ 52,296,079	\$ 211.93
2003-04	2,607,516	6,023,401	34,382,441	5,599,712	3,533,107	3,776,668	55,922,845	215.59
2004-05	3,461,625	5,999,187	35,184,882	5,892,853	3,791,787	3,596,004	57,926,338	213.58
2005-06	4,452,436	5,795,144	39,087,295	6,255,589	4,696,620	4,635,084	64,922,168	230.51
2006-07	4,807,841	5,995,253	43,213,762	7,378,647	5,379,730	4,979,230	71,754,463	245.32
2007-08	5,093,500	6,413,672	45,835,300	7,156,784	6,316,770	5,228,719	76,044,745	254.71
2008-09	4,764,897	6,464,181	44,544,021	10,050,171	5,559,603	5,639,598	77,022,471	256.04
2009-10	4,580,358	6,178,225	48,676,587	9,641,753	5,146,491	5,983,914	80,207,328	268.20
2010-11 (Est)	5,070,000	6,507,000	50,720,000	10,155,000	5,565,000	6,363,000	84,380,000	281.90
2011-12 (Est)	5,060,000	6,507,000	49,640,000	10,635,000	5,053,000	6,570,000	83,465,000	279.24

Source: CCSD Accounting Department

**General Operating Fund - Projected Budgets****For Fiscal Years 2011-12 Through 2014-15****Fund Expenditure Appropriations by Major Object**

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$430,000,000	\$450,000,000	\$475,000,000	\$500,000,000	5.3%
Local school support taxes	710,000,000	725,000,000	740,000,000	755,000,000	2.0%
Other local revenues	79,400,000	84,800,000	84,800,000	84,800,000	0.0%
State sources	729,950,000	840,000,000	885,000,000	930,000,000	5.1%
Federal sources	300,000	200,000	200,000	200,000	0.0%
<b>Total Revenues</b>	<u>1,949,650,000</u>	<u>2,100,000,000</u>	<u>2,185,000,000</u>	<u>2,270,000,000</u>	<u>3.9%</u>
<b>Expenditures:</b>					
Salaries	1,294,643,109	1,395,000,000	1,455,000,000	1,510,000,000	3.8%
Employee benefits	494,321,585	528,000,000	542,000,000	561,000,000	3.5%
Purchased services	82,490,416	85,000,000	90,000,000	95,000,000	5.6%
Supplies	123,467,729	130,000,000	135,000,000	145,000,000	7.4%
Property & equipment	6,827,750	7,000,000	7,500,000	8,200,000	9.3%
Other expenditures	5,044,411	5,200,000	5,700,000	6,000,000	5.3%
<b>Total Expenditures</b>	<u>2,006,795,000</u>	<u>2,150,200,000</u>	<u>2,235,200,000</u>	<u>2,325,200,000</u>	<u>4.0%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(57,145,000)</u>	<u>(50,200,000)</u>	<u>(50,200,000)</u>	<u>(55,200,000)</u>	
<b>Other Sources and (Uses):</b>					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Transfers from other funds	43,700,000	45,000,000	50,000,000	50,000,000	
<b>Total Other Sources and (Uses)</b>	<u>43,900,000</u>	<u>45,200,000</u>	<u>50,200,000</u>	<u>50,200,000</u>	
<b>Opening Fund Balance - July 1</b>	83,245,000	70,000,000	65,000,000	65,000,000	
<b>Ending Fund Balance - June 30</b>	<u>\$70,000,000</u>	<u>\$65,000,000</u>	<u>\$65,000,000</u>	<u>\$60,000,000</u>	
<b>Fund Balance:</b>					
Unspendable	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000	
Restricted	30,200,000	27,200,000	25,350,000	23,500,000	
Assigned	16,500,000	13,000,000	14,000,000	10,000,000	
Unassigned	19,500,000	21,000,000	21,850,000	22,700,000	
<b>Total Fund Balance</b>	<u>\$70,000,000</u>	<u>\$65,000,000</u>	<u>\$65,000,000</u>	<u>\$60,000,000</u>	

Source: CCSD Budget Department

## Special Revenue Funds - Projected Budgets

For Fiscal Years 2011-12 Through 2014-15

### Fund Expenditure Appropriations by Major Object

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Local sources	\$ 11,915,000	\$ 12,000,000	\$ 14,000,000	\$ 13,000,000	(7.1)%
State sources	159,915,000	150,000,000	145,000,000	140,000,000	(3.4)%
Federal sources	181,250,000	183,000,000	176,000,000	172,000,000	(2.3)%
<b>Total Revenues</b>	<u>353,080,000</u>	<u>345,000,000</u>	<u>335,000,000</u>	<u>325,000,000</u>	<u>(3.0)%</u>
<b>Expenditures:</b>					
Salaries	183,586,500	185,000,000	180,000,000	175,000,000	(2.8)%
Employee benefits	65,920,500	65,000,000	60,000,000	58,000,000	(3.3)%
Purchased services	39,206,500	35,000,000	30,000,000	30,000,000	0.0 %
Supplies	31,600,500	25,000,000	25,000,000	24,000,000	(4.0)%
Property and equipment	6,325,000	5,000,000	5,000,000	4,000,000	(20.0)%
Other expenditures	6,216,000	5,000,000	5,000,000	4,000,000	(20.0)%
<b>Total Expenditures</b>	<u>332,855,000</u>	<u>320,000,000</u>	<u>305,000,000</u>	<u>295,000,000</u>	<u>(3.3)%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	20,225,000	25,000,000	30,000,000	30,000,000	
<b>Other Sources and (Uses):</b>					
Transfers to other funds	(24,600,000)	(25,000,000)	(30,000,000)	(30,000,000)	
<b>Opening fund balance - July 1</b>	<u>8,440,208</u>	<u>4,065,208</u>	<u>4,065,208</u>	<u>4,065,208</u>	
<b>Ending Fund Balance - June 30</b>	<u>\$ 4,065,208</u>	<u>\$ 4,065,208</u>	<u>\$ 4,065,208</u>	<u>\$ 4,065,208</u>	

Source: CCSD Budget Department

## Debt Service Funds - Projected Budgets

For Fiscal Years 2011-12 Through 2014-15

### Fund Expenditure Appropriations by Major Object

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$ 317,375,000	\$ 332,170,000	\$ 351,470,000	\$ 370,070,000	5.3 %
Interest on investments	4,250,000	4,000,000	3,500,000	3,000,000	(14.3)%
Other local revenues	35,000	30,000	30,000	30,000	0.0 %
<b>Total Revenues</b>	<u>321,660,000</u>	<u>336,200,000</u>	<u>355,000,000</u>	<u>373,100,000</u>	<u>5.1%</u>
<b>Expenditures:</b>					
Principal	306,330,000	320,530,000	335,595,000	343,475,000	2.3 %
Interest	190,035,000	174,470,000	158,405,000	141,525,000	(10.7)%
Bond issuance costs	750,000	-	-	-	0.0 %
Purchased services	500,000	-	-	-	0.0 %
<b>Total Expenditures</b>	<u>497,615,000</u>	<u>495,000,000</u>	<u>494,000,000</u>	<u>485,000,000</u>	<u>(1.8)%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(175,955,000)</u>	<u>(158,800,000)</u>	<u>(139,000,000)</u>	<u>(111,900,000)</u>	
<b>Other Sources and (Uses):</b>					
Transfers from other funds	92,555,000	92,700,000	92,700,000	85,000,000	
Proceeds of refunding bonds	1,665,385,000	-	-	-	
Payment to refunding escrow agent	(1,664,635,000)	-	-	-	
<b>Total Other Sources and (Uses):</b>	<u>93,305,000</u>	<u>92,700,000</u>	<u>92,700,000</u>	<u>85,000,000</u>	
<b>Opening Fund Balance - July 1</b>	<u>355,317,977</u>	<u>272,667,977</u>	<u>206,567,977</u>	<u>160,267,977</u>	
<b>Ending Fund Balance - June 30</b>	<u>\$272,667,977</u>	<u>\$206,567,977</u>	<u>\$160,267,977</u>	<u>\$133,367,977</u>	

Source: CCSD Budget Department



**Capital Projects Funds - Projected Budgets****For Fiscal Years 2011-12 Through 2014-15****Fund Expenditure Appropriations by Major Object**

Description	2011-12 Budget	2012-13 Projected	2013-14 Projected	2014-15 Projected	Growth Rate
<b>Revenues:</b>					
Real estate transfer taxes	\$16,000,000	\$15,000,000	\$15,000,000	\$15,000,000	0.0%
Hotel room taxes	54,000,000	55,000,000	57,000,000	60,000,000	5.3%
Governmental services taxes	23,500,000	24,000,000	25,000,000	27,000,000	8.0%
Interest on investments	2,955,000	2,500,000	2,500,000	2,500,000	0.0%
Other local revenues	200,000	500,000	500,000	500,000	0.0%
<b>Total Revenues</b>	<u>96,655,000</u>	<u>97,000,000</u>	<u>100,000,000</u>	<u>105,000,000</u>	<u>5.0%</u>
<b>Expenditures:</b>					
Salaries	13,330,000	6,500,000	3,000,000	3,000,000	0.0%
Employee benefits	4,235,500	2,000,000	1,000,000	1,000,000	0.0%
Purchased services	293,009,500	125,000,000	10,000,000	15,500,000	55.0%
Supplies	16,535,000	12,515,000	3,045,000	5,255,000	72.6%
Property & equipment	25,500,000	750,000	750,000	750,000	0.0%
Other expenditures	270,000	245,000	245,000	245,000	0.0%
<b>Total Expenditures</b>	<u>352,880,000</u>	<u>147,010,000</u>	<u>18,040,000</u>	<u>25,750,000</u>	<u>42.7%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(256,225,000)	(50,010,000)	81,960,000	79,250,000	
<b>Other Sources and (Uses):</b>					
Transfers from other funds	900,000	-	-	-	
Transfers to other funds	(112,555,000)	(112,700,000)	(112,700,000)	(85,000,000)	
<b>Opening Fund Balance - July 1</b>	<u>587,702,470</u>	<u>219,822,470</u>	<u>57,112,470</u>	<u>26,372,470</u>	
<b>Ending Fund Balance - June 30</b>	<u>\$219,822,470</u>	<u>\$57,112,470</u>	<u>\$26,372,470</u>	<u>\$20,622,470</u>	

Source: CCSD Budget Department

**Schedule Of Staff Positions - General Fund  
For Fiscal Years 2008-09 Through 2011-12**

Description			2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget
<b>Instructional staff</b>						
Regular education	Licensed		11,202.90	11,051.15	11,419.67	11,330.11
	Non-licensed		437.64	335.09	356.92	355.56
Special education	Licensed		2,811.05	2,834.30	3,195.50	3,030.80
	Non-licensed		1,012.15	993.92	1,154.56	1,142.67
Vocational education	Licensed		84.00	64.00	109.00	59.00
	Non-licensed		9.11	8.88	9.00	0.0
Co-curricular activities	Licensed		32.00	33.00	35.00	34.00
<b>Total, instruction</b>						
	Licensed		14,129.95	13,982.45	14,759.17	14,453.91
	Non-licensed		1,458.90	1,337.89	1,520.48	1,498.23
<b>Administrative and instructional support staff</b>						
Student support	Licensed		957.45	972.50	1,011.50	999.50
	Non-licensed		254.90	252.70	267.90	263.13
Instructional staff support	Licensed		634.27	611.82	610.12	512.52
	Non-licensed		308.54	285.55	361.13	336.31
General administration	Licensed		59.45	59.70	52.50	44.40
	Non-licensed		136.82	125.35	64.84	57.76
School administration	Licensed		862.00	877.00	800.00	793.00
	Non-licensed		1,445.10	1,363.78	1,363.16	1,367.15
Central services	Licensed		47.09	46.09	58.60	43.10
	Non-licensed		463.74	458.75	510.27	438.27
<b>Total, administrative and instructional support staff</b>						
	Licensed		2,560.26	2,567.11	2,532.72	2,392.52
	Non-licensed		2,609.10	2,486.13	2,567.30	2,462.62
<b>Other staff</b>						
Operating/maintenance plant services			2,603.43	2,569.58	2,654.28	2,544.66
Student transportation			1,498.69	1,392.11	1,439.24	1,199.92
<b>Total, other staff</b>			4,102.12	3,961.69	4,093.52	3,744.58
<b>Total - General Operating Fund</b>			24,860.33	24,335.27	25,473.19	24,551.86

Note: FTEs reflect 9-, 10-, and 11-month support staff as percentages of full FTEs.  
Source: CCSD Budget and Accounting Departments

The reduction of 921 FTEs from 2010-11 to 2011-12 fiscal years is in response to the level of available funding and reflects the impacts of budgetary reductions of over \$150 million.

### Schedule Of Staff Positions Continued - Other Funds For Fiscal Years 2008-09 Through 2011-12

Description		2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget
<b>Instructional staff</b>					
Regular education	Licensed	2,383.00	2,416.00	2,469.00	2,065.50
	Non-licensed	156.57	169.79	264.46	169.00
Special education	Licensed	27.00	30.00	50.00	32.00
	Non-licensed	227.70	230.41	276.42	254.00
Vocational education	Licensed	0.00	0.00	0.00	1.00
	Non-licensed	10.81	10.86	10.00	10.00
Adult education	Licensed	51.00	51.00	53.00	42.00
<b>Total, instruction</b>	<b>Licensed</b>	2,461.00	2,497.00	2,572.00	2,140.50
	<b>Non-licensed</b>	395.08	411.06	550.88	433.00
<b>Administrative and instructional support staff</b>					
Student support	Licensed	65.30	67.75	73.50	64.00
	Non-licensed	43.46	47.51	45.00	42.00
Instructional staff support	Licensed	117.55	96.80	88.00	77.00
	Non-licensed	50.06	47.46	43.00	44.00
General administration	Licensed	104.30	-	65.00	30.00
	Non-licensed	124.37	1.49	30.00	15.00
Central services	Licensed	8.24	64.75	47.00	58.50
	Non-licensed	79.98	253.92	253.80	231.18
<b>Total, administrative and instructional support</b>	<b>Licensed</b>	295.39	229.30	273.50	229.50
	<b>Non-licensed</b>	297.87	350.38	371.80	332.18
<b>Other staff</b>					
Operating/maintenance plant services		8.99	10.12	51.02	41.90
Food service		548.59	456.70	489.34	443.25
Land & building acquisition And improvement		355.19	229.46	120.00	143.00
<b>Total, other staff</b>		912.77	696.28	660.36	628.15
<b>Total - all other funds</b>		4,362.11	4,184.02	4,428.54	3,763.33
Source: CCSD Budget and Accounting Departments					
The reduction of 665 FTEs from 2010-11 to 2011-12 fiscal years in the other funds is in response to reduced funding in the Special Revenues and Federal Projects Funds by over \$143 million.					
<b>Grand total - all funds</b>		<b>29,222.44</b>	<b>28,519.29</b>	<b>29,901.73</b>	<b>28,315.19</b>

### History Of Teachers' Salary Schedules For Fiscal Years 2004-05 Through 2011-12

Minimums/ Maximums	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Class A (Bachelor's)	\$ 28,491 36,297	\$ 30,468 37,116	\$ 33,073 38,600	\$ 33,734 39,372	\$ 35,083 40,947	\$ 35,083 40,947	\$ 35,083 40,947	\$ 34,688 40,486
Class B (Bachelor's + 16)	30,170 39,275	32,175 40,161	34,845 41,768	35,542 42,603	36,964 44,307	36,964 44,307	36,964 44,307	36,548 43,809
Class C (Bachelor's + 32)	31,835 44,848	33,887 45,859	36,624 47,694	37,356 48,648	38,850 50,594	38,850 50,594	38,850 50,594	38,413 50,025
Class D (Master's)	33,514 46,524	35,597 47,573	38,403 49,476	39,171 50,466	40,738 52,485	40,738 52,485	40,738 52,485	40,280 51,895
Class E (Master's + 16)	35,184 48,192	37,308 49,279	40,184 51,250	40,988 52,275	42,628 54,366	42,628 54,366	42,628 54,366	42,148 53,754
Class F (Master's + 32)	36,854 56,980	39,241 59,431	42,438 63,044	43,287 64,305	45,018 66,877	45,018 66,877	45,018 66,877	44,512 66,125
Class G (ASC) <sup>1</sup>	37,354 57,480	39,741 59,931	42,938 63,544	43,787 64,805	48,201 70,060	48,201 70,060	48,201 70,060	47,659 69,272

<sup>(1)</sup> Schedule revised in 2009-10 for Advanced Studies Certification

Source: CCSD Human Resources

## Teacher Salary Schedule - Full Time Teacher Placement

### Fiscal Year 2011-12

Step	CLASS A Bachelor's		CLASS B Bachelor's + 16		CLASS C Bachelor's + 32		CLASS D Master's		CLASS E Master's + 16		CLASS F Master's + 32		CLASS G ASC	
1	(324)	\$35,083	(59)	\$36,964	(76)	\$38,850	(116)	\$40,738	(8)	\$42,628	(26)	\$45,018	(3)	\$48,201
2	(193)	36,548	(56)	38,430	(63)	40,321	(182)	42,205	(18)	44,100	(26)	46,738	(1)	49,920
3	(521)	38,014	(197)	39,905	(232)	41,786	(552)	43,676	(105)	45,564	(111)	48,459	(25)	51,641
4	(298)	39,485	(181)	41,370	(294)	43,255	(837)	45,142	(225)	47,026	(332)	50,173	(121)	53,355
5	(406)	40,947	(37)	42,836	(84)	44,722	(259)	46,611	(71)	48,495	(197)	51,895	(61)	55,077
6			(293)	44,307	(88)	46,202	(256)	48,076	(94)	49,964	(201)	53,614	(76)	56,796
7					(74)	47,658	(179)	49,546	(89)	51,433	(187)	55,333	(70)	58,516
8					(79)	49,125	(192)	51,012	(61)	52,898	(197)	57,053	(99)	60,236
9					(718)	50,594	(1,067)	52,485	(373)	54,366	(241)	58,770	(107)	61,953
10											(274)	60,599	(136)	63,781
11											(280)	62,207	(119)	65,389
12											(637)	64,280	(265)	67,463
13											(176)	65,566	(95)	68,748
14											(1,697)	66,877	(838)	70,060
Totals	1,742	11.2%	823	5.3%	1,708	11.0%	3,640	23.3%	1,044	6.7%	4,582	29.5%	2,016	13.0%

Note: Numbers in parentheses reflect the actual count of licensed positions in the General Operating Fund as of May 1, 2010. The General Operating Fund includes both the General and Special Education Funds.

Source: CCSD Human Resources

## Educational Level Of Teaching Staff

### For Fiscal Years 2003-04 Through 2010-11

Education	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11 <sup>1</sup>
Bachelor's Degree	17.6%	18.0%	19.6%	18.7%	17.1%	15.1%	13.0%	11.2%
Bachelor's + 16 Hours	7.1	6.8	6.9	6.7	6.6	6.5	6.0	5.3
Bachelor's + 32 Hours	14.1	13.6	13.7	12.8	12.8	12.4	12.4	11.0
Master's Degree	21.1	22.3	21.9	22.7	23.1	22.6	22.4	23.4
Master's + 16 Hours	6.4	6.5	6.1	6.3	6.4	7.5	6.7	6.7
Master's + 32 Hours	33.0	32.1	31.1	32.1	33.2	28.8	29.2	29.4
Doctorate or ASC <sup>2</sup>	0.7	0.7	0.7	0.7	0.8	7.1	10.3	13.0
Total percentage	100%	100%	100%	100%	100%	100%	100%	100%

<sup>1</sup>Based upon General Operating Fund licensed positions as of May 2011.

<sup>2</sup>Beginning July 1, 2008, the Doctorate degree qualification was superseded with a district sponsored Advance Studies Certification (ASC).

Source: CCSD Human Resources

### Debt Service Fund - Schedule Of General Obligation Bonds Outstanding As of July 1, 2011

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2011
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977%	\$ 169,310,000	\$ 140,675,000
September 1, 2001C (Refunding May 1995, May 1997)	June 15, 2012	15 Years	4.5195	91,195,000	18,905,000
September 1, 2001D (Refunding Mar. 2000)	June 15, 2018	18 Years	4.6811	39,915,000	8,780,000
June 1, 2002 <sup>1</sup>	June 15, 2012	20 Years	4.7360	475,000,000	23,725,000
July 1, 2002 (Refunding May 1995, May 1996, Apr. 1997)	June 15, 2016	14 Years	3.9484	160,630,000	49,645,000
November 4, 2003 <sup>1</sup>	June 15, 2015	20 Years	4.3437	400,000,000	82,090,000
March 1, 2004A (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	159,035,000
March 1, 2004B (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	104,855,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	20,990,000
November 1, 2004 <sup>1</sup>	June 15, 2019	20 Years	4.1145	450,000,000	188,990,000
March 1, 2005A (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	269,600,000
March 1, 2005B (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	209,995,000
November 15, 2005 <sup>1</sup>	June 15, 2021	20 Years	4.4161	500,000,000	271,725,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	78,760,000
December 19, 2006B	June 15, 2026	20 Years	4.1025	450,000,000	396,230,000
December 19, 2006C	June 15, 2026	20 Years	4.1125	125,000,000	110,065,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1262	473,045,000	412,675,000
December 11, 2007B	June 15, 2027	20 Years	4.3330	400,000,000	368,615,000
December 11, 2007C	June 15, 2027	20 Years	4.3246	250,000,000	230,685,000
June 3, 2008	June 15, 2028	20 Years	4.1960	675,000,000	506,340,000
July 8, 2010A	June 15, 2024	14 Years	0.7497	104,000,000	104,000,000
July 8, 2010D	June 15, 2020	10 Years	0.7033	6,245,000	6,245,000
March 3, 2011A (Refunding Sept. 2001C)	June 15, 2016	5 Years	2.1065	69,160,000	69,160,000
March 3, 2011B (Refunding Sept. 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	29,420,000
Total Outstanding Bonded Indebtness					\$3,860,905,000

<sup>(1)</sup> Date of final maturity has been changed from the original final maturity due to refunded debt payments.

Source: CCSD Budget and Accounting Departments



## Debt Service Fund - Combined Amortization Schedules

As of July 1, 2011

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2011-12	09-01-98	\$ 35,965,000	\$ 7,739,145	\$ 43,704,145
2011-12	09-01-01C	18,905,000	992,512	19,897,512
2011-12	09-01-01D	100,000	457,950	557,950
2011-12	06-01-02C	23,725,000	1,186,250	24,911,250
2011-12	07-01-02A	-	2,730,475	2,730,475
2011-12	10-07-03D	18,905,000	4,403,950	23,308,950
2011-12	03-01-04A	20,005,000	7,705,450	27,710,450
2011-12	03-01-04B	13,700,000	5,042,000	18,742,000
2011-12	07-01-04C	6,655,000	1,049,500	7,704,500
2011-12	11-01-04D	19,680,000	9,768,488	29,448,488
2011-12	03-01-05A	-	13,611,938	13,611,938
2011-12	03-01-05B	15,470,000	10,499,750	25,969,750
2011-12	11-15-05C	21,605,000	13,642,962	35,247,962
2011-12	03-30-06A	18,265,000	3,938,000	22,203,000
2011-12	12-01-06B	19,375,000	16,820,900	36,195,900
2011-12	12-01-06C	5,380,000	5,078,900	10,458,900
2011-12	03-30-07A	21,960,000	19,097,100	41,057,100
2011-12	12-01-07B	10,400,000	11,519,250	21,919,250
2011-12	12-01-07C	16,640,000	18,430,750	35,070,750
2011-12	6-01-08A	19,595,000	25,317,000	44,912,000
2011-12	7-08-10A	-	5,729,630	5,729,630
2011-12	7-08-10D	-	344,100	344,100
2011-12	3-03-11A	-	3,458,000	3,458,000
2011-12	3-03-11B	-	1,471,000	1,471,000
<b>Fiscal Year Totals</b>		<b>306,330,000</b>	<b>190,035,000</b>	<b>496,365,000</b>
2012-13	09-01-98	37,930,000	5,759,050	43,689,050
2012-13	09-01-01D	100,000	453,700	553,700
2012-13	07-01-02A	-	2,730,475	2,730,475
2012-13	10-07-03D	19,945,000	3,364,175	23,309,175
2012-13	03-01-04A	21,015,000	6,705,200	27,720,200
2012-13	03-01-04B	14,355,000	4,357,000	18,712,000
2012-13	07-01-04C	6,990,000	716,750	7,706,750
2012-13	11-01-04D	20,715,000	8,735,287	29,450,287
2012-13	03-01-05A	24,770,000	13,611,938	38,381,938
2012-13	03-01-05B	16,050,000	9,726,250	25,776,250
2012-13	11-15-05C	22,685,000	12,562,712	35,247,712
2012-13	03-30-06A	19,170,000	3,024,750	22,194,750
2012-13	12-01-06B	20,150,000	15,852,150	36,002,150
2012-13	12-01-06C	5,595,000	4,809,900	10,404,900
2012-13	03-30-07A	22,950,000	18,108,900	41,058,900
2012-13	12-01-07B	10,815,000	10,999,250	21,814,250
2012-13	12-01-07C	17,305,000	17,598,750	34,903,750
2012-13	6-01-08A	20,575,000	24,337,250	44,912,250
2012-13	7-08-10A	-	5,729,630	5,729,630
2012-13	7-08-10D	-	344,100	344,100
2012-13	3-03-11A	19,415,000	3,458,000	22,873,000
2012-13	3-03-11B	-	1,471,000	1,471,000
<b>Fiscal Year Totals</b>		<b>320,530,000</b>	<b>174,456,217</b>	<b>494,986,217</b>

Continued

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2013-14	09-01-98	\$ 40,010,000	\$ 3,672,900	\$ 43,682,900
2013-14	09-01-01D	8,380,000	449,450	8,829,450
2013-14	07-01-02A	-	2,730,475	2,730,475
2013-14	10-07-03D	21,040,000	2,267,200	23,307,200
2013-14	03-01-04A	22,080,000	5,654,450	27,734,450
2013-14	03-01-04B	6,510,000	3,639,250	10,149,250
2013-14	07-01-04C	7,345,000	367,250	7,712,250
2013-14	11-01-04D	21,800,000	7,647,750	29,447,750
2013-14	03-01-05A	25,805,000	12,373,437	38,178,437
2013-14	03-01-05B	16,680,000	8,923,750	25,603,750
2013-14	11-15-05C	23,815,000	11,371,750	35,186,750
2013-14	03-30-06A	20,155,000	2,066,250	22,221,250
2013-14	12-01-06B	20,955,000	14,844,650	35,799,650
2013-14	12-01-06C	5,820,000	4,530,150	10,350,150
2013-14	03-30-07A	23,985,000	17,076,150	41,061,150
2013-14	12-01-07B	11,250,000	10,458,500	21,708,500
2013-14	12-01-07C	17,995,000	16,733,500	34,728,500
2013-14	6-01-08A	21,605,000	23,308,500	44,913,500
2013-14	7-08-10A	-	5,729,630	5,729,630
2013-14	7-08-10D	-	344,100	344,100
2013-14	3-03-11A	20,365,000	2,487,250	22,852,250
2013-14	3-03-11B	-	1,471,000	1,471,000
<b>Fiscal Year Totals</b>		<b>335,595,000</b>	<b>158,147,342</b>	<b>493,742,342</b>
2014-15	09-01-98	26,770,000	1,472,350	28,242,350
2014-15	09-01-01D	-	9,500	9,500
2014-15	07-01-02A	21,855,000	2,730,475	24,585,475
2014-15	10-07-03D	22,200,000	1,110,000	23,310,000
2014-15	03-01-04A	23,195,000	4,550,450	27,745,450
2014-15	03-01-04B	6,815,000	3,313,750	10,128,750
2014-15	11-01-04D	22,945,000	6,339,750	29,284,750
2014-15	03-01-05A	26,970,000	11,018,675	37,988,675
2014-15	03-01-05B	17,345,000	8,089,750	25,434,750
2014-15	11-15-05C	25,010,000	10,181,000	35,191,000
2014-15	03-30-06A	21,170,000	1,058,500	22,228,500
2014-15	12-01-06B	21,795,000	13,796,900	35,591,900
2014-15	12-01-06C	6,055,000	4,239,150	10,294,150
2014-15	03-30-07A	24,945,000	16,116,750	41,061,750
2014-15	12-01-07B	11,695,000	9,896,000	21,591,000
2014-15	12-01-07C	18,715,000	15,833,750	34,548,750
2014-15	6-01-08A	22,685,000	22,228,250	44,913,250
2014-15	7-08-10A	100,000	5,729,630	5,829,630
2014-15	7-08-10D	-	344,100	344,100
2014-15	3-03-11A	14,285,000	1,469,000	15,754,000
2014-15	3-03-11B	8,925,000	1,471,000	10,396,000
<b>Fiscal Year Totals</b>		<b>343,475,000</b>	<b>140,998,730</b>	<b>484,473,730</b>

**Debt Service Fund - Combined Amortization Schedules - Cont.****As of July 1, 2011**

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2015-16	09-01-01D	\$ -	\$ 9,500	\$ 9,500
2015-16	07-01-02A	27,790,000	1,528,450	29,318,450
2015-16	03-01-04A	48,110,000	3,390,700	51,500,700
2015-16	03-01-04B	7,145,000	2,973,000	10,118,000
2015-16	11-01-04D	24,095,000	5,192,500	29,287,500
2015-16	03-01-05A	28,215,000	9,602,750	37,817,750
2015-16	03-01-05B	18,050,000	7,222,500	25,272,500
2015-16	11-15-05C	26,260,000	8,930,500	35,190,500
2015-16	12-01-06B	22,665,000	12,707,150	35,372,150
2015-16	12-01-06C	6,295,000	3,936,400	10,231,400
2015-16	03-30-07A	25,940,000	15,118,950	41,058,950
2015-16	12-01-07B	12,165,000	9,311,250	21,476,250
2015-16	12-01-07C	19,465,000	14,898,000	34,363,000
2015-16	6-01-08A	23,815,000	21,094,000	44,909,000
2015-16	7-08-10A	-	5,724,890	5,724,890
2015-16	7-08-10D	-	344,100	344,100
2015-16	3-03-11A	15,095,000	754,750	15,849,750
2015-16	3-03-11B	9,370,000	1,024,750	10,394,750
<b>Fiscal Year Totals</b>		<b>314,475,000</b>	<b>123,764,140</b>	<b>438,239,140</b>
2016-17	09-01-01D	100,000	9,500	109,500
2016-17	03-01-04A	24,630,000	985,200	25,615,200
2016-17	03-01-04B	17,680,000	2,615,750	20,295,750
2016-17	11-01-04D	25,300,000	3,987,750	29,287,750
2016-17	03-01-05A	52,105,000	8,192,000	60,297,000
2016-17	03-01-05B	18,805,000	6,320,000	25,125,000
2016-17	11-15-05C	27,570,000	7,617,500	35,187,500
2016-17	12-01-06B	23,570,000	11,687,225	35,257,225
2016-17	12-01-06C	6,550,000	3,621,650	10,171,650
2016-17	03-30-07A	26,980,000	14,081,350	41,061,350
2016-17	12-01-07B	12,650,000	8,703,000	21,353,000
2016-17	12-01-07C	20,245,000	13,924,750	34,169,750
2016-17	6-01-08A	25,010,000	19,903,250	44,913,250
2016-17	7-08-10A	-	5,724,890	5,724,890
2016-17	7-08-10D	-	344,100	344,100
2016-17	3-03-11B	-	556,250	556,250
<b>Fiscal Year Totals</b>		<b>281,195,000</b>	<b>108,274,165</b>	<b>389,469,165</b>
2017-18	09-01-01D	100,000	4,750	104,750
2017-18	03-01-04B	18,575,000	1,731,750	20,306,750
2017-18	11-01-04D	26,565,000	2,722,750	29,287,750
2017-18	03-01-05A	54,580,000	5,586,750	60,166,750
2017-18	03-01-05B	19,605,000	5,379,750	24,984,750
2017-18	11-15-05C	28,950,000	6,239,000	35,189,000
2017-18	12-01-06B	24,635,000	10,626,575	35,261,575
2017-18	12-01-06C	6,840,000	3,294,150	10,134,150
2017-18	03-30-07A	28,190,000	12,867,250	41,057,250
2017-18	12-01-07B	13,190,000	8,070,500	21,260,500
2017-18	12-01-07C	21,105,000	12,912,500	34,017,500
2017-18	6-01-08A	26,260,000	18,652,750	44,912,750
2017-18	7-08-10A	-	5,724,890	5,724,890
2017-18	7-08-10D	-	344,100	344,100
2017-18	3-03-11B	-	556,250	556,250
<b>Fiscal Year Totals</b>		<b>268,595,000</b>	<b>94,713,715</b>	<b>363,308,715</b>

**Continued**

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2018-19	03-01-04B	\$ 8,080,000	\$ 803,000	\$ 8,883,000
2018-19	11-01-04D	27,890,000	1,394,500	29,284,500
2018-19	03-01-05A	57,155,000	2,857,750	60,012,750
2018-19	03-01-05B	20,445,000	4,399,500	24,844,500
2018-19	11-15-05C	30,400,000	4,791,500	35,191,500
2018-19	12-01-06B	25,740,000	9,394,825	35,134,825
2018-19	12-01-06C	7,150,000	2,952,150	10,102,150
2018-19	03-30-07A	29,320,000	11,739,650	41,059,650
2018-19	12-01-07B	13,750,000	7,411,000	21,161,000
2018-19	12-01-07C	22,000,000	11,857,250	33,857,250
2018-19	6-01-08A	27,570,000	17,339,750	44,909,750
2018-19	7-08-10A	-	5,724,890	5,724,890
2018-19	7-08-10D	-	344,100	344,100
2018-19	3-03-11B	11,125,000	556,250	11,681,250
<b>Fiscal Year Totals</b>		<b>280,625,000</b>	<b>81,566,115</b>	<b>362,191,115</b>
2019-20	03-01-04B	11,995,000	479,800	12,474,800
2019-20	03-01-05B	21,440,000	3,377,250	24,817,250
2019-20	11-15-05C	31,915,000	3,271,500	35,186,500
2019-20	12-01-06B	26,900,000	8,107,825	35,007,825
2019-20	12-01-06C	7,470,000	2,594,650	10,064,650
2019-20	03-30-07A	30,640,000	10,420,250	41,060,250
2019-20	12-01-07B	14,335,000	6,723,500	21,058,500
2019-20	12-01-07C	22,935,000	10,757,250	33,692,250
2019-20	6-01-08A	28,950,000	15,961,250	44,911,250
2019-20	7-08-10A	2,755,000	5,724,890	8,479,890
2019-20	7-08-10D	6,245,000	344,100	6,589,100
<b>Fiscal Year Totals</b>		<b>205,580,000</b>	<b>67,762,265</b>	<b>273,342,265</b>
2020-21	03-01-05B	22,490,000	2,305,250	24,795,250
2020-21	11-15-05C	33,515,000	1,675,750	35,190,750
2020-21	12-01-06B	28,110,000	6,762,825	34,872,825
2020-21	12-01-06C	7,810,000	2,221,150	10,031,150
2020-21	03-30-07A	32,170,000	8,888,250	41,058,250
2020-21	12-01-07B	14,980,000	6,006,750	20,986,750
2020-21	12-01-07C	23,970,000	9,610,500	33,580,500
2020-21	6-01-08A	30,400,000	14,513,750	44,913,750
2020-21	7-08-10A	22,000,000	5,573,090	27,573,090
<b>Fiscal Year Totals</b>		<b>215,445,000</b>	<b>57,557,315</b>	<b>273,002,315</b>
2021-22	11-15-05C	23,615,000	1,180,750	24,795,750
2021-22	12-01-06B	29,515,000	5,357,325	34,872,325
2021-22	12-01-06C	8,200,000	1,830,650	10,030,650
2021-22	03-30-07A	33,780,000	7,279,750	41,059,750
2021-22	12-01-07B	15,655,000	5,257,750	20,912,750
2021-22	12-01-07C	25,045,000	8,412,000	33,457,000
2021-22	6-01-08A	31,915,000	12,993,750	44,908,750
2021-22	7-08-10A	22,000,000	4,360,890	26,360,890
<b>Fiscal Year Totals</b>		<b>189,725,000</b>	<b>46,672,865</b>	<b>236,397,865</b>

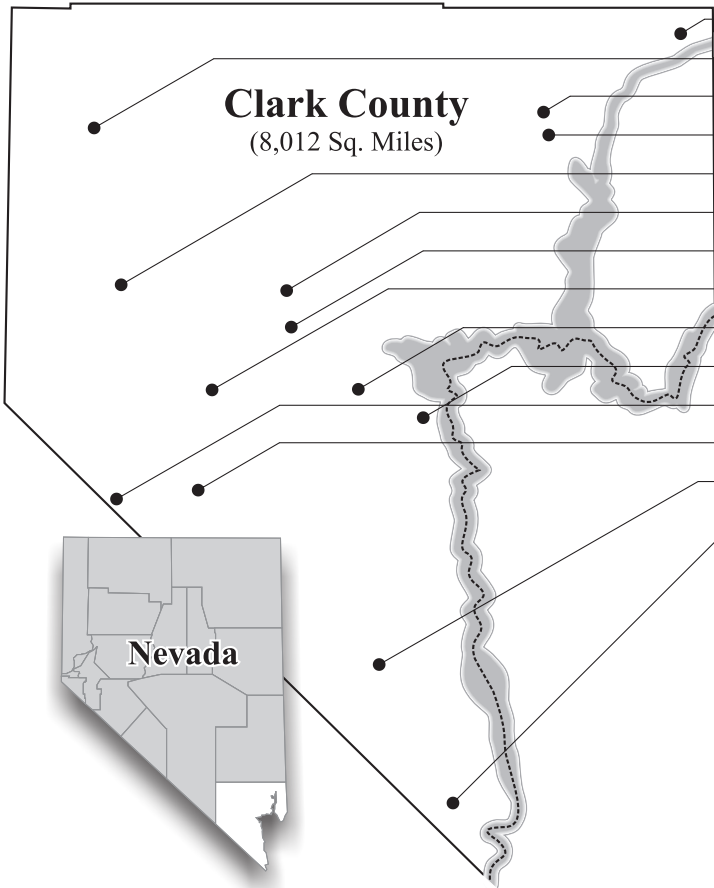
## Debt Service Fund - Combined Amortization Schedules - Cont.

As of July 1, 2011

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2022-23	12-01-06B	\$ 30,990,000	\$ 4,471,875	\$ 35,461,875
2022-23	12-01-06C	8,610,000	1,420,650	10,030,650
2022-23	03-30-07A	35,470,000	5,590,750	41,060,750
2022-23	12-01-07B	16,360,000	4,475,000	20,835,000
2022-23	12-01-07C	26,175,000	7,159,750	33,334,750
2022-23	6-01-08A	33,515,000	11,398,000	44,913,000
2022-23	7-08-10A	28,070,000	3,148,690	31,218,690
<b>Fiscal Year Totals</b>		<b>179,190,000</b>	<b>37,664,715</b>	<b>216,854,715</b>
2023-24	12-01-06B	32,540,000	3,387,225	35,927,225
2023-24	12-01-06C	9,040,000	990,150	10,030,150
2023-24	03-30-07A	37,240,000	3,817,250	41,057,250
2023-24	12-01-07B	17,095,000	3,657,000	20,752,000
2023-24	12-01-07C	27,350,000	5,851,000	33,201,000
2023-24	6-01-08A	35,190,000	9,722,250	44,912,250
2023-24	7-08-10A	29,075,000	1,602,033	30,677,033
<b>Fiscal Year Totals</b>		<b>187,530,000</b>	<b>29,026,908</b>	<b>216,556,908</b>
2024-25	12-01-06B	33,925,000	2,248,325	36,173,325
2024-25	12-01-06C	9,425,000	673,750	10,098,750
2024-25	03-30-07A	39,105,000	1,955,250	41,060,250
2024-25	12-01-07B	17,865,000	2,802,250	20,667,250
2024-25	12-01-07C	28,585,000	4,483,500	33,068,500
2024-25	6-01-08A	36,950,000	7,962,750	44,912,750
<b>Fiscal Year Totals</b>		<b>165,855,000</b>	<b>20,125,825</b>	<b>185,980,825</b>
2025-26	12-01-06B	35,365,000	1,060,950	36,425,950
2025-26	12-01-06C	9,825,000	343,875	10,168,875
2025-26	12-01-07B	18,670,000	1,909,000	20,579,000
2025-26	12-01-07C	29,870,000	3,054,250	32,924,250
2025-26	6-01-08A	38,795,000	6,115,250	44,910,250
<b>Fiscal Year Totals</b>		<b>132,525,000</b>	<b>12,483,325</b>	<b>145,008,325</b>
2026-27	12-01-07B	19,510,000	975,500	20,485,500
2026-27	12-01-07C	31,215,000	1,560,750	32,775,750
2026-27	6-01-08A	40,735,000	4,175,500	44,910,500
<b>Fiscal Year Totals</b>		<b>91,460,000</b>	<b>6,711,750</b>	<b>98,171,750</b>
2027-28	6-01-08A	42,775,000	2,138,750	44,913,750
<b>Fiscal Year Totals</b>		<b>42,775,000</b>	<b>2,138,750</b>	<b>44,913,750</b>



# School Locations Within County



Elementary Schools	Middle Schools	Senior High Schools	
2	1	1	Mesquite
1	1	1	Indian Springs
2	0	0	Logandale
0	1	1	Overton
1	0	0	Mt. Charleston
29	7	5	North Las Vegas
150	38	34	Greater Las Vegas Area
1	0	0	Blue Diamond
25	7	4	Henderson
2	1	1	Boulder City
1	0	1	Sandy Valley
1	0	0	Goodsprings
1	0	0	Searchlight
1	0	1	Laughlin

Elementary Schools . . . . .	217
Middle Schools . . . . .	56
High Schools. . . . .	49
Alternative Schools . . . . .	26
Special Schools / Programs . . . . .	9
Totals. . . . .	357

DZG-95272  
Source: CCSD Zoning and Demographics

## Summary Of Schools By Age And Size

Some statistics on the schools of the District are as follows:

1. The average school in the District is less than 18 years old. The oldest school, Goodsprings, is 95 years old.
2. The largest and smallest schools by type and enrollment are as follows:

School Type	Largest	Enrollment	Smallest	Enrollment
Elementary	William V. Wright	1,059	Goodsprings	10
Secondary	Coronado HS	3,027	Indian Springs	161

3. The numbers of schools by enrollment size are as follows:

Enrollment	Elementary	Middle	Sr. High Combined	Special Education	Alternative Education	Total
<sup>1</sup>	0	0	0	0	9	9
1 - 99	6	1	2	5	10	24
100 - 399	7	0	4	4	7	22
400 - 499	12	2	1	0	0	15
500 - 599	30	1	1	0	0	32
600 - 699	59	0	1	0	0	60
700 - 799	47	1	2	0	0	50
800 - 899	40	5	0	0	0	45
900 - 999	13	3	0	0	0	16
1,000 - 1,299	3	12	2	0	0	17
1,300 - 1,599	0	23	2	0	0	25
1,600 - 2,199	0	8	12	0	0	20
2,200 - 2,499	0	0	9	0	0	9
2,500 & Over	0	0	13	0	0	13
<b>Totals</b>	<b>217</b>	<b>56</b>	<b>49</b>	<b>9</b>	<b>26</b>	<b>357</b>

4. The numbers of schools by age are as follows:

Building Year	Schools
1916 - 1949	8
1950 - 1959	20
1960 - 1969	39
1970 - 1979	31
1980 - 1989	23
1990 - 1999	98
2000 - 2010	119
Non-District	19
<b>Total Schools</b>	<b>357</b>

<sup>1</sup> Total includes Desert Rose High School whose students are counted as enrolled in their home schools, schools closed for renovation, and alternative education programs which are not included in District enrollments.

Source: CCSD Facilities Department



## School Location and Enrollment Information

## Fiscal Year 2011-12

Cost Center Group	Elementary Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
272	Adams, Kirk L.	580 Fogg St., Las Vegas, Nevada 89110	1991	519	547	537
425	Adcock, O. K.	100 Newcomer St., Las Vegas, Nevada 89107	1964 <sup>(1)</sup>	550	565	575
301	Alamo, Tony	7455 El Camino Road, Las Vegas, Nevada 89139	2002	857	931	945
235	Allen, Dean LaMar	8680 W. Hammer Ln., Las Vegas, Nevada 89128	1996	611	582	566
369	Antonello, Lee	1101 W. Tropical Pkwy., North Las Vegas, Nevada 89031	1992	836	799	761
359	Bailey, Sister Robert Joseph	4525 Jimmy Durante Blvd., Las Vegas, Nevada 89122	2007	845	817	795
904	Bartlett, Selma F.	1961 Wigwam Pkwy., Henderson, Nevada 89014	1992	799	709	665
201	Bass, John C.	10377 Rancho Destino Rd., Las Vegas, Nevada 89123	2000	887	906	892
404	Batterman, Kathy L.	10135 W. Quail Ave., Las Vegas, Nevada 89148	2005	937	972	987
460	Beatty, John R.	8685 Hidden Palms Pkwy., Las Vegas, Nevada 89123	1988	732	697	672
524	Beckley, Will	3223 S. Glenhurst, Las Vegas, Nevada 89121	1965	835	851	866
515	Bell, Rex	2900 Wilmington Way, Las Vegas, Nevada 89102	1963	761	803	856
459	Bendorf, Patricia A.	3550 W. Kevin St., Las Vegas, Nevada 89117	1992	831	848	868
900	Bennett, William G.	2750 Needles Hwy., Laughlin, Nevada 89029	1986	298	305	304
284	Bilbray, James	9370 Brent Lane, Las Vegas, Nevada 89147	2003	697	683	664
912	Blue Diamond	Blue Diamond, Nevada 89004	1942	19	22	30
209	Bonner, John W.	765 Crestdale Lane, Las Vegas, Nevada 89134	1996	764	720	673
413	Booker, Sr., Kermit R.	2277 Martin L. King Blvd., Las Vegas, Nevada 89106	1953 <sup>(2)</sup>	504	492	531
252	Bowler, Grant	1425 Whipple Rd., Logandale, Nevada 89021	1980	518	638	624
920	Bowler, Sr., Joseph L.	851 Vincent Leavitt, Bunkerville, Nevada 89007	1997	660	517	525
479	Bozarth, Henry & Evelyn	7431 Egan Crest Drive, Las Vegas, Nevada 89149	2009	612	724	736
322	Bracken, Walter	1200 N. 27th St., Las Vegas, Nevada 89101	1961	470	465	467
302	Brookman, Eileen B.	6225 E. Washington Ave., Las Vegas, Nevada 89110	2002	749	696	689
539	Bruner, Lucile S.	4289 Allen Ln., North Las Vegas, Nevada 89030	1994	677	733	723
230	Bryan, Richard H.	8050 Cielo Vista Ave., Las Vegas, Nevada 89128	1996	615	555	539
240	Bryan, Roger M.	8255 W. Katie Avenue, Las Vegas, Nevada 89117	1996	631	669	628
250	Bunker, Berkeley L.	6350 Peak Dr., Las Vegas, Nevada 89129	1997	615	555	536
325	Cahlan, Marion	2801 Ft. Sumter Dr., North Las Vegas, Nevada 89030	1963	780	792	822
239	Cambeiro, Arturo	2851 Harris St., Las Vegas, Nevada 89101	1996	671	635	632
279	Carl, Kay	5625 Corbett St., Las Vegas, Nevada 89130	2001	815	848	807
315	Carson, Kit	1735 N. "D" St., Las Vegas, Nevada 89106	1956	222	233	361
248	Cartwright, Roberta Curry	1050 East Gary Avenue, Las Vegas, Nevada 89123	1997	733	716	710
461	Christensen, M. J.	9001 Mariner Cove Cr., Las Vegas, Nevada 89117	1989	721	676	639
346	Connors, Eileen	3810 Shadow Peak Dr., Las Vegas, Nevada 89129	2004	833	860	871
254	Cortez, Manuel J.	4245 E. Tonopah Ave., Las Vegas, Nevada 89115	1997	660	735	784
310	Cox, Clyde C.	3855 Timberlake Dr., Las Vegas, Nevada 89115	1987	819	798	801
902	Cox, David M.	280 Clark Dr., Henderson, Nevada 89014	1990	691	626	603
305	Cozine, Steve	5335 Coleman Street, North Las Vegas, Nevada 89031	2002	868	822	805
317	Craig, Lois	2637 E. Gowan Rd., North Las Vegas, Nevada 89030	1963	870	848	883
211	Crestwood	1300 Pauline Way, Las Vegas, Nevada 89104	1952	646	702	717
416	Culley, Paul E.	1200 N. Mallard, Las Vegas, Nevada 89108	1963	853	919	932
560	Cunningham, Cynthia	4145 Jimmy Durante, Las Vegas, Nevada 89122	1989	791	800	812
271	Dailey, Jack	2001 E. Reno, Las Vegas, Nevada 89119	1992	719	700	743
280	Darnell, Marshall C.	9480 W. Tropical Pkwy., Las Vegas, Nevada 89149	2001	719	700	668
215	Dearing, Laura	3046 S. Ferndale, Las Vegas, Nevada 89121	1963	797	803	881
327	Decker, Clarabelle H.	3850 S. Redwood, Las Vegas, Nevada 89103	1976	673	616	607
465	Derfelt, Herbert A.	1900 S. Lisa Lane, Las Vegas, Nevada 89117	1990	652	654	649
361	Deskin, Ruthe	4550 N. Pioneer Way, Las Vegas, Nevada 89129	1988	708	704	688
255	Detwiler, Ollie	1960 Ferrell St., Las Vegas, Nevada 89106	1999	666	626	658
442	Diaz, Ruben P.	4450 East Owens, Las Vegas, Nevada 89110	2008	694	645	657
375	Dickens, D.L. "Dusty"	5550 Milan Peak St., North Las Vegas, Nevada 89081	2007	791	755	730
529	Diskin, Pat A.	4220 S. Ravenwood Dr., Las Vegas, Nevada 89103	1973	686	700	718
520	Dondero, Harvey N.	4450 Ridgeville, Las Vegas, Nevada 89103	1976	724	728	710
929	Dooley, John A.	1940 Chickasaw Dr., Henderson, Nevada 89015	1989	469	501	463
484	Duncan, Ruby	250 W. Rome Blvd, North Las Vegas, Nevada 89084	2010	-	586	580
222	Earl, Ira J.	1463 Marion Dr., Las Vegas, Nevada 89110	1965	832	889	887
510	Earl, Marion B.	6650 W. Reno Ave., Las Vegas, Nevada 89118	1987	715	726	726
320	Edwards, Elbert	4551 Diamond HD, Las Vegas, Nevada 89110	1976	693	674	676
368	Eisenberg, Dorothy	7770 Delhi Ave., Las Vegas, Nevada 89129	1990	610	585	576
253	Elizondo, Jr., Raul P.	4865 Goldfield St., North Las Vegas, Nevada 89031	1998	640	642	617
525	Ferron, William E.	4200 Mountain Vista, Las Vegas, Nevada 89121	1970	570	554	527
659	Fine, Mark L.	6635 W. Cougar Ave, Las Vegas, Nevada 89139	2009	649	742	843
410	Fitzgerald, H. P.	2651 N. Revere St., North Las Vegas, Nevada 89030	1993	384	370	392

## School Location and Enrollment Information - Continued

### Fiscal Year 2011-12

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
370	Fong, Wing & Lilly	2200 James Bilbray Dr., Las Vegas, Nevada 89108	1991	764	806	821
377	Forbuss, Robert L.	8601 S. Grand Canyon Dr., Las Vegas, Nevada 89148	2007	898	1,018	1,044
340	French, Doris	3235 E. Hacienda, Las Vegas, Nevada 89120	1976	1,171	473	452
229	Frias, Charles & Phyllis	5800 Broken Top Ave, Las Vegas, Nevada 89141	2003	508	816	808
419	Fyfe, Ruth	4101 W. Bonanza, Las Vegas, Nevada 89107	1963	531	518	538
925	Galloway, Fay	701 Tamarack Dr., Henderson, Nevada 89015	1978	752	740	719
257	Garehime, Edith	3850 Campbell Rd., Las Vegas, Nevada 89129	1998	692	657	662
306	Gehring, Roger D.	1155 E. Richmar Ave., Las Vegas, Nevada 89123	2002	755	707	692
422	Gibson, James	271 Leisure Circle, Henderson, Nevada 89014	1990	579	533	495
427	Gilbert, C. V. T.	2101 W. Cartier, North Las Vegas, Nevada 89030	1965	440	470	473
348	Givens, Linda Rankin	655 Park Vista Dr., Las Vegas, Nevada 89138	2004	969	994	1,007
237	Goldfarb, Daniel	1651 Orchard Valley Dr., Las Vegas, Nevada 89122	1997	781	800	765
914	Goodsprings	385 W. San Pedro Ave, Goodsprings, Nevada 89019	1916	10	10	10
330	Goolsby, Judy & John L.	11175 W. Desert Inn Rd., Las Vegas, Nevada 89135	2004	803	782	782
408	Goynes, Theron & Naomi	3409 Deer Springs Way, North Las Vegas, Nevada 89084	2005	1,228	927	911
224	Gragson, Oran K.	555 N. Honolulu, Las Vegas, Nevada 89110	1978	793	843	843
429	Gray, R. Guild	2825 S. Torrey Pines, Las Vegas, Nevada 89102	1979	522	567	566
412	Griffith, E. W.	324 Essex Dr., Las Vegas, Nevada 89107	1962	500	514	518
247	Guy, Addeliar D., III	4029 La Madre Way, North Las Vegas, Nevada 89031	1996	690	624	600
522	Hancock, Doris	1661 Lindell Rd., Las Vegas, Nevada 89102	1964	527	481	464
527	Harmon, Harley	5351 S. Hillsboro, Las Vegas, Nevada 89120	1972	686	706	716
528	Harris, George E.	3620 S. Sandhill, Las Vegas, Nevada 89121	1973	682	679	662
350	Hayden, Don E.	150 W. Rome Blvd, North Las Vegas, Nevada 89086	2006	829	604	614
542	Hayes, Keith C. & Karen W.	9620 W. Twain Ave., Las Vegas, Nevada 89147	1999	731	674	649
318	Heard, Lomie G.	42 Baer Dr., NAFB, Las Vegas, Nevada 89115	1948	715	746	791
282	Heckethorn, Howard E.	5150 Whispering Sands Dr., Las Vegas, Nevada 89131	2001	881	730	720
270	Herr, Helen	6475 Eagle Creek Lane, Las Vegas, Nevada 89115	1991	703	656	630
312	Herron, Fay	2421 N. Kenneth, North Las Vegas, Nevada 89030	1963	945	924	945
213	Hewetson, Halle	701 N. 20th St., Las Vegas, Nevada 89101	1959	937	962	927
406	Hickey, Liliam Lujan	2450 N. Hollywood Blvd., Las Vegas, Nevada 89156	2005	718	705	713
463	Hill, Charlotte	7440 Bates St., Las Vegas, Nevada 89123	1990	702	674	671
910	Hinman, Edna F.	450 Merlayne Dr., Henderson, Nevada 89015	1987	649	602	629
411	Hoggard, Mabel	950 N. Tonopah Dr., Las Vegas, Nevada 89106	1952	431	434	430
338	Hollingsworth, Howard E.	1776 East Ogden Ave, Las Vegas, Nevada 89101	2003	788	701	718
342	Hummel, John R.	9800 Placid St., Las Vegas, Nevada 89123	2004	806	795	839
915	Indian Springs	400 Sky Road, Indian Springs 89018	1980	91	91	85
303	Iverson, Mervin	1575 S. Hollywood Blvd., Las Vegas, Nevada 89142	2002	788	757	737
464	Jacobson, Walter	8400 Boseck Dr., Las Vegas, Nevada 89128	1990	585	601	602
407	Jeffers, Jay W.	2320 N. Clifford St., Las Vegas, Nevada 89115	2005	789	809	819
561	Jydstrup, Helen	5150 Dunesville St., Las Vegas, Nevada 89128	1991	662	633	645
371	Kahre, Marc	7887 W. Gowen Rd., Las Vegas, Nevada 89129	1991	645	597	565
372	Katz, Edythe & Lloyd	1800 Rock Springs Dr., Las Vegas, Nevada 89128	1991	692	716	704
658	Keller, Charlotte & Jerry	5445 Cedar Ave., Las Vegas, Nevada 89110	2009	702	714	722
521	Kelly, Matt	1900 N. "J" St., Las Vegas, Nevada 89016	1960	272	286	310
543	Kesterson, Lorna J.	231 Bailey Island Dr., Henderson, Nevada 89014	1999	745	679	655
420	Kim, Frank	7600 Peace Way, Las Vegas, Nevada 89117	1988	636	584	578
901	King, Martha P.	888 Adams, Boulder City, Nevada 89005	1991	450	451	455
212	King, Jr., Martin Luther	2260 Betty Lane, Las Vegas, Nevada 89115	1988	534	501	483
516	Lake, Robert E.	2904 Meteoro St., Las Vegas, Nevada 89109	1962	942	948	959
256	Lamping, Frank	2551 Summit Grove Dr., Henderson, Nevada 89012	1997	1,029	805	784
316	Lincoln	3010 Berg, North Las Vegas, Nevada 89030	1955	732	680	658
223	Long, Walter V.	2000 S. Walnut, Las Vegas, Nevada 89104	1977	784	763	768
430	Lowman, Mary & Zel	4225 N. Lamont, North Las Vegas, Nevada 89115	1993	741	798	838
367	Lummis, William	9000 Hillpointe Rd., Las Vegas, Nevada 89128	1993	623	565	561
227	Lundy, Earl B.	Mt. Charleston, Nevada 89101	1965	13	18	21
365	Lunt, Robert	2701 Harris St., Las Vegas, Nevada 89101	1990	716	671	681
226	Lynch, Ann	4850 Kell Lane, Las Vegas, Nevada 89115	1990	831	786	807
428	Mack, Nate	3170 Laurel Ave., Henderson, Nevada 89014	1979	622	599	579
324	Mackey, Jo	2726 Englestad, North Las Vegas, Nevada 89030	1964	531	538	547
314	Manch, J. E.	4351 Lamont St., Las Vegas, Nevada 89115	1962 <sup>(3)</sup>	762	775	776
208	Martinez, Reynaldo	350 E. Judson, North Las Vegas, Nevada 89030	2000	570	565	587
366	May, Ernest	6350 W. Washburn Rd., Las Vegas, Nevada 89130	1991	740	758	735
319	McCall, Quannah	800 Carey Ave., North Las Vegas, Nevada 89030	1961	459	449	463
911	McCaw, Gordon	57 Lynn Lane, Henderson, Nevada 89015	1954 <sup>(4)</sup>	614	614	598

## School Location and Enrollment Information - Continued

## Fiscal Year 2011-12

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
927	McDoniel, Estes M.	1831 Fox Ridge Dr., Henderson, Nevada 89014	1987	669	636	653
363	McMillan, James B.	7000 Walt Lott Dr., Las Vegas, Nevada 89128	1990	674	731	725
414	McWilliams, J. T.	1315 Hiawatha Rd., Las Vegas, Nevada 89108	1961	701	685	685
225	Mendoza, John F.	2000 S. Sloan Lane, Las Vegas, Nevada 89122	1990	777	818	799
304	Miller, Sandy Searles	4851 E. Lake Mead Blvd, Las Vegas, Nevada 89115	2003	601	629	647
913	Mitchell, Andrew	900 Avenue B, Boulder City, Nevada 89005	1970	400	388	370
258	Moore, William K.	491 N. Lamb Blvd., Las Vegas, Nevada 89110	2000	663	676	692
249	Morrow, Sue H.	1070 Featherwood Ave., Henderson, Nevada 89015	1997	778	784	752
217	Mountain View	5436 E. Kell Lane, Las Vegas, Nevada 89115	1954	602	540	514
541	Neal, Joseph M.	6651 W. Azure Ave., Las Vegas, Nevada 89130	1999	768	729	719
947	Newton, Ullis	571 Greenway Rd., Henderson, Nevada 89015	1992	758	773	796
207	Ober, D'Vorre & Hal	3035 Desert Marigold Ln., Las Vegas, Nevada 89135	2000	730	757	782
441	O'Roarke, Thomas J.	8455 O'Hara Rd, Las Vegas, Nevada 89143	2008	766	748	756
514	Paradise	900 Cottage Grove Ave., Las Vegas, Nevada 89119	1952 <sup>(5)</sup>	582	558	576
214	Park, John S.	931 Franklin Ave., Las Vegas, Nevada 89104	1948	872	833	826
362	Parson, Claude & Stella	4100 Thom Blvd., Las Vegas, Nevada 89130	1989	602	562	584
381	Perkins, Claude G.	3700 Shadow Tree St., North Las Vegas, Nevada 89032	2007	741	688	676
916	Perkins, Ute	1255 Patriots Way, Moapa, Nevada 89025	1990	196	171	168
341	Petersen, Dean	3650 Cambridge Street, Las Vegas, Nevada 89109	2003	730	728	774
466	Piggott, Clarence	9601 Red Hills Dr., Las Vegas, Nevada 89117	1993	578	609	574
424	Pittman, Vail	6333 Fargo Ave., Las Vegas, Nevada 89107	1966	615	584	591
339	Priest, Richard C.	4150 Fuselier Drive, North Las Vegas, Nevada 89032	2003	810	792	769
417	Red Rock	408 Upland Blvd, Las Vegas, Nevada 89107	1955	657	652	647
360	Reed, Doris M.	2501 Winwood, Las Vegas, Nevada 89108	1987	663	659	687
443	Reedom, Carolyn S.	10025 Rumrill St., Las Vegas, Nevada 89178	2008	790	912	944
919	Reid, Harry	300 Michael Wendell Way, Searchlight, Nevada 89046	1992	29	33	29
241	Rhodes, Betsy A.	7350 Teal Wood, Las Vegas, Nevada 89131	1996	763	711	703
405	Ries, Aldeane Comito	9805 S. Lindell Rd., Las Vegas, Nevada 89141	2005	1,232	839	831
234	Roberts, Aggie	227 Charter Oak, Henderson, Nevada 89014	1996	844	834	805
309	Rogers, Lucille S.	5535 South Riley St., Las Vegas, Nevada 89148	2001	731	677	667
326	Ronnow, C. C.	1100 Lena St., Las Vegas, Nevada 89101	1965	843	838	876
426	Ronzone, Bertha	5701 Stacey Ave., Las Vegas, Nevada 89108	1965	801	847	882
358	Roundy, C. Owen	2755 Mohawk St., Las Vegas, Nevada 89146	2007	744	741	808
523	Rowe, Lewis E.	4338 S. Bruce, Las Vegas, Nevada 89109	1964	673	679	692
221	Rundle, Richard	425 N. Christy Lane, Las Vegas, Nevada 89110	1991	627	750	804
926	Sandy Valley	HCR 31, Box 111, Sandy Valley, Nevada 89019	1982	117	107	99
347	Scherkenbach, William & Mary	9371 Iron Mountain Rd., Las Vegas, Nevada 89143	2004	693	669	634
356	Schorr, Steven G.	11420 Placid St., Las Vegas, Nevada 89123	2006	848	841	863
444	Scott, Jesse D.	5700 N. Bruce, North Las Vegas, Nevada 89081	2008	880	879	891
922	Sewell, Chester T.	700 E. Lake Mead Dr., Henderson, Nevada 89015	1958	747	714	732
343	Simmons, Eva G.	2328 Silver Clouds Dr., North Las Vegas, Nevada 89031	2004	820	767	733
379	Smalley, James E. & Alice Rae	304 E. Paradise Hills Dr., Henderson, Nevada 89015	2007	929	938	849
259	Smith, Hal	5150 E. Desert Inn Rd., Las Vegas, Nevada 89122	2000	692	740	729
415	Smith, Helen M.	7101 Pinedale Ave., Las Vegas, Nevada 89128	1975	551	531	492
205	Snyder, William E.	4317 East Colorado Ave., Las Vegas, Nevada 89104	2001	853	884	908
311	Squires, C. P.	1312 E. Tonopah, North Las Vegas, Nevada 89030	1958	787	737	718
313	Stanford	5350 Harris Ave., Las Vegas, Nevada 89110	1987	655	607	579
204	Staton, Ethel W.	1700 Sageberry Dr., Las Vegas, Nevada 89144	2000	783	797	782
357	Steele, Judi D.	6995 W. Eldorado Lane, Las Vegas, Nevada 89113	2006	719	792	821
482	Stuckey, Evelyn	4905 Chartan Ave., Las Vegas, Nevada 89135	2010	-	831	867
219	Sunrise Acres	211 28th St., Las Vegas, Nevada 89101	1952 <sup>(6)</sup>	785	776	796
344	Tanaka, Wayne N.	9135 W. Maule Ave., Las Vegas, Nevada 89148	2004	900	916	900
203	Tarr, Sheila R.	9400 Gilmore Ave., Las Vegas, Nevada 89129	2000	624	639	637
345	Tartan, John	3030 E. Tropical Pkway, North Las Vegas, Nevada 89031	2005	863	695	678
328	Tate, Myrtle	2450 N. Lincoln, Las Vegas, Nevada 89115	1971	666	603	608
918	Taylor, Glen C.	2655 Siena Heights Dr, Henderson, Nevada 89052	2003	589	870	842
393	Taylor, Robert L.	400 McNeil Dr., Henderson, Nevada 89015	1954 <sup>(7)</sup>	925	576	603
403	Thiriot, Joseph E.	5700 W. Harmon Ave., Las Vegas, Nevada 89103	2005	604	630	671
517	Thomas, Ruby S.	1560 E. Cherokee, Las Vegas, Nevada 89109	1963	800	801	817
349	Thompson, Sandra Lee	7351 N. Campbell Rd., Las Vegas, Nevada 89149	2006	705	681	657
903	Thorpe, Jim	1650 Patrick Lane, Henderson, Nevada 89014	1992	760	787	800
329	Tobler, R. E.	6510 W. Buckskin, Las Vegas, Nevada 89108	1982	612	563	533
519	Tomiyasu, Bill Y.	5445 S. Annie Oakley, Las Vegas, Nevada 89120	1974	613	632	616
921	Treem, Harriet	1698 Patrick Lane, Henderson, Nevada 89014	1990	681	766	781

## School Location and Enrollment Information - Continued

### Fiscal Year 2011-12

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
481	Triggs, Vincent L.	4470 E. Rome Blvd., North Las Vegas, Nevada 89084	2010	-	749	779
421	Twin Lakes	3300 Riverside Dr., Las Vegas, Nevada 89108	1954	659	663	674
281	Twitchell, Neil C.	2060 Desert Shadow Trail, Henderson, Nevada 89012	2001	917	959	952
512	Ullom, J. M.	4869 E. Sun Valley Dr., Las Vegas, Nevada 89121	1962	723	687	697
238	Vanderburg, John	2040 Desert Shadow Trail, Henderson, Nevada 89012	1997	837	846	853
518	Vegas Verdes	4000 El Parque Ave., Las Vegas, Nevada 89102	1959	599	577	598
923	Virgin Valley	200 Woodbury Lane, Mesquite, Nevada 89027	1980 <sup>(8)</sup>	692	664	644
285	Walker, J. Marlan	850 Scholar Street, Henderson, Nevada 89015	2002	864	817	869
483	Wallin, Shirley & Bill	2333 Canyon Retreat Dr., Henderson, Nevada 89044	2010	-	699	762
526	Ward, Gene	1555 E. Hacienda, Las Vegas, Nevada 89119	1971	673	652	679
355	Ward, Kitty McDonough	5555 Horse Dr., Las Vegas, Nevada 89131	2006	1,173	943	946
418	Warren, Rose	6451 Brandywine Way, Las Vegas, Nevada 89107	1961	629	669	684
423	Wasden, Howard	2831 Palomino Lane, Las Vegas, Nevada 89107	1955	651	630	651
283	Watson, Fredric W.	5845 North Commerce St., North Las Vegas, Nevada 89031	2001	783	734	710
228	Wengert, Cyril	2001 Winterwood Blvd., Las Vegas, Nevada 89122	1971	620	598	603
384	West Elementary Academy	2050 Sapphire Stone, Las Vegas, Nevada 89106	1996	518	473	469
924	Whitney	5005 Keenan, Las Vegas, Nevada 89122	1991	609	582	590
373	Wiener, Jr., Louis	450 E. Eldorado Ln., Las Vegas, Nevada 89123	1993	637	667	654
233	Wilhelm, Elizabeth	609 W. Alexander Rd., North Las Vegas, Nevada 89030	1996	625	585	571
321	Williams, Tom	3000 E. Tonopah, North Las Vegas, Nevada 89030	1957 <sup>(9)</sup>	934	854	868
513	Williams, Wendell P.	1030 "J" St., Las Vegas, Nevada 89106	1953 <sup>(10)</sup>	311	330	341
236	Wolfe, Eva	4027 W. Washburn Rd., North Las Vegas, Nevada 89031	1996	666	629	616
202	Wolff, Elise L.	1001 Seven Hills Dr., Henderson, Nevada 89052	2000	1,111	943	917
364	Woolley, Gwendolyn	3955 Timberlake Dr., Las Vegas, Nevada 89115	1990	726	693	684
354	Wright, William V.	8425 Bob Fisk Ave., Las Vegas, Nevada 89124	2006	1032	1,093	1,059
462	Wynn, Elaine	5655 Edna Ave., Las Vegas, Nevada 89102	1990	764	834	808
<b>Total projected enrollment elementary schools</b>				<b>147,573</b>	<b>147,264</b>	<b>147,492</b>

(1) Replaced with a new building in 2002.

(2) Replaced with a new building in 2007.

(3) Replaced with a new building in 2009.

(4) Replaced with a new building in 2008.

(5) Replaced with a new site and building on the UNLV campus in 1998.

(6) Replaced with a new building in 2001.

(7) Replaced with a new building in 2008.

(8) Replaced with a new building in 2003.

(9) Replaced with a new building in 2008.

(10) Replaced with a new building in 2002.

Cost Center Group	Middle Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
547	Bailey, Dr. William H.	2500 N. Hollywood Blvd., Las Vegas, Nevada 89156	2005	1,314	1,299	1,321
374	Becker, Ernest	9151 Pinewood Hills Dr., Las Vegas, Nevada 89128	1993	1,460	1,437	1,396
332	Bridger, Jim	2505 N. Bruce, North Las Vegas, Nevada 89030	1959	1,324	1,325	1,328
433	Brinley, J. Harold	2480 Maverick, Las Vegas, Nevada 89108	1966	906	862	896
934	Brown, Mahlon B.	307 N. Cannes St., Henderson, Nevada 89015	1982	911	850	824
931	Burkholder, Lyal	355 W. Van Wagenen, Henderson, Nevada 89015	1952 <sup>(11)</sup>	870	849	812
337	Cadwallader, Ralph	7775 Elkhorn Road, Las Vegas, Nevada 89131	2003	1,597	1,570	1,536
399	Canarelli, Lawrence & Heidi	7808 S. Torrey Pines Dr, Las Vegas, Nevada 89139	2003	1,530	1,612	1,713
537	Cannon, Helen C.	5850 Euclid Ave., Las Vegas, Nevada 89120	1976	948	917	915
533	Cashman, James	4622 W. Desert Inn Rd., Las Vegas, Nevada 89102	1965	1,365	1,454	1,428
540	Cortney, Francis H.	5301 E. Hacienda, Las Vegas, Nevada 89122	1997	1,202	1,197	1,205
275	Cram, Brian & Teri	1900 W. Deer Springs Way, North Las Vegas, Nevada 89033	2001	1,574	1,499	1,467
376	Escobedo, Edmundo "Eddie"	9501 Echelon Point Dr., Las Vegas, Nevada 89149	2007	1,189	1,214	1,243
378	Faiss, Wilbur & Theresa	9525 W. Maule Ave., Las Vegas, Nevada 89004	2007	1,237	1,227	1,271
308	Fertitta, Victoria	9905 W. Mesa Vista Ave., Las Vegas, Nevada 89148	2002	1,377	1,395	1,422
400	Findlay, Clifford O.	333 W. Tropical Pkwy., North Las Vegas, Nevada 89031	2004	1,538	1,527	1,570
231	Fremont, John C.	1100 E. St. Louis, Las Vegas, Nevada 89104	1955	852	933	974
933	Garrett, Elton & Madeline	1200 Ave. G, Boulder City, Nevada 89005	1978	528	513	491
431	Garside, Frank F.	300 S. Torrey Pines, Las Vegas, Nevada 89107	1962	1,208	1,150	1,159
432	Gibson, Robert O.	3900 W. Washington, Las Vegas, Nevada 89107	1962	911	1,035	1,139
937	Greenspun, Barbara & Hank	140 N. Valley Verde, Henderson, Nevada 89014	1991	1,397	1,411	1,384
434	Guinn, Kenny C.	4150 S. Torrey Pines, Las Vegas, Nevada 89103	1978	893	841	799



## School Location and Enrollment Information - Continued

## Fiscal Year 2011-12

Cost Center Group	Middle Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
307	Harney, Kathleen & Tim	1625 S. Los Feliz Street, Las Vegas, Nevada 89142	2002	1,676	1,771	1,765
611	Hughes, Charles Arthur	750 Hafen Lane, Mesquite, Nevada 89027	2003	585	558	593
531	Hyde Park	900 Hinson St., Las Vegas, Nevada 89107	1956	1,781	1,729	1,689
780	Indian Springs	400 Sky Road, Indian Springs 89018	1980	73	70	77
435	Johnson, Walter	7701 Ducharme Ave., Las Vegas, Nevada 89128	1991	1,153	1,175	1,225
469	Johnston, Carroll M.	5855 Lawrence St., North Las Vegas, Nevada 89081	2006	1,396	1,422	1,451
243	Keller, Duane D.	301 Fogg Street, Las Vegas, Nevada 89110	1996	1,319	1,287	1,248
532	Knudson, K. O.	2400 Atlantic St., Las Vegas, Nevada 89104	1961	1,354	1,284	1,216
544	Lawrence, Clifford J.	4410 S. Juliano St., Las Vegas, Nevada 89117	1998	1,428	1,441	1,424
274	Leavitt, Justice Myron E.	4701 Quadrel St., Las Vegas, Nevada 89129	2001	1,546	1,531	1,517
244	Lied	5350 W. Tropical Pkwy., Las Vegas, Nevada 89130	1996	1,446	1,387	1,342
939	Lyon, W. Mack	179 S. Anderson, Overton, Nevada 89040	1950	446	408	423
546	Mack, Jerome D.	4250 Karen Ave., Las Vegas, Nevada 89121	2005	1,337	1,354	1,350
401	Mannion, Jack & Terry	155 E. Paradise Hills Dr., Henderson, Nevada 89015	2004	1,647	1,751	1,798
232	Martin, Roy W.	2800 E. Stewart, Las Vegas, Nevada 89101	1958 <sup>(12)</sup>	1,366	1,363	1,402
269	Miller, Bob	2400 Cozy Hills Circle, Henderson, Nevada 89052	2000	1,677	1,758	1,711
530	Molasky, Irwin & Susan	7801 W. Gilmore Ave., Las Vegas, Nevada 89129	1997	1,441	1,485	1,477
276	Monaco, Mario & JoAnne	1870 N. Lamont St., Las Vegas, Nevada 89115	2001	1,268	1,270	1,292
335	O'Callaghan, Mike	1450 Radwick Dr., Las Vegas, Nevada 89110	1991	1,418	1,446	1,403
534	Orr, William E.	1562 Katie Dr., Las Vegas, Nevada 89121	1965	912	898	921
334	Robison, Dell H.	825 Marion Dr., Las Vegas, Nevada 89110	1973	1,075	1,087	1,096
273	Rogich, Sig	235 N. Pavilion Ctr. Dr., Las Vegas, Nevada 89144	2000	1,763	1,781	1,723
402	Saville, Anthony	8101 N. Torrey Pines Dr., Las Vegas, Nevada 89131	2004	1,499	1,614	1,606
538	Sawyer, Grant	5450 Redwood St., Las Vegas, Nevada 89118	1993	1,286	1,348	1,307
277	Schofield, Jack Lund	8625 Spencer St., Las Vegas, Nevada 89123	2001	1,403	1,316	1,299
545	Sedway, Marvin M.	3465 Englestad St., North Las Vegas, Nevada 89032	2001	1,352	1,420	1,462
536	Silvestri, Charles A.	1055 Silverado Ranch Blvd., Las Vegas, Nevada 89123	1997	1,531	1,532	1,520
331	Smith, J. D.	1301 E. Tonopah, North Las Vegas, Nevada 89030	1952	976	908	888
336	Swainston, Theron L.	3500 W. Gilmore Ave., North Las Vegas, Nevada 89030	1992	1,259	1,300	1,314
470	Tarkanian, Lois & Jerry	5800 W. Pyle Ave., Las Vegas, Nevada 89141	2006	1,171	1,280	1,338
333	Von Tobel, Ed	2436 N. Pecos, Las Vegas, Nevada 89115	1965	1,089	1,134	1,130
300	Webb, Del E.	2200 Reunion Dr., Henderson, Nevada 89052	2005	1,709	1,813	1,815
938	White, Thurman	1661 Galleria Dr., Henderson, Nevada 89014	1992	1,308	1,352	1,334
535	Woodbury, C. W.	3875 E. Harmon Ave., Las Vegas, Nevada 89121	1972	900	859	859
<b>Total projected enrollment middle schools</b>				<b>69,721</b>	<b>70,249</b>	<b>70,308</b>

(11) Replaced with a new building in 2007.

(12) Replaced with a new building in 2008.

Cost Center Group	Senior High Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
436	Advanced Technologies Academy	2501 Vegas Dr., Las Vegas, Nevada 89106	1994	1,071	1,059	1,050
579	Arbor View	7500 Whispering Sands Dr., North Las Vegas, Nevada 89131	2005	2,694	2,714	2,660
951	Basic	400 Palo Verde, Henderson, Nevada 89015	1971	2,557	2,493	2,423
452	Bonanza	6665 W. Del Rey Ave., Las Vegas, Nevada 89102	1974	2,234	2,188	2,127
941	Boulder City	1101 Fifth Ave., Boulder City, Nevada 89005	1948	677	662	681
578	Canyon Springs	350 E. Alexander Road, North Las Vegas, Nevada 89032	2004	2,594	2,561	2,530
563	Centennial	10200 Centennial Pkwy., Las Vegas, Nevada 89129	1999	2,935	3,010	2,941
554	Chaparral	3850 Annie Oakley, Las Vegas, Nevada 89121	1971	2,583	2,427	2,333
454	Cheyenne	3200 W. Alexander Rd., North Las Vegas, Nevada 89030	1991	2,386	2,423	2,359
453	Cimarron-Memorial	2301 N. Tenaya Way, Las Vegas, Nevada 89128	1991	2,720	2,668	2,614
551	Clark, Ed W.	4291 W. Pennwood, Las Vegas, Nevada 89102	1964	2,625	2,671	2,644
569	Community College--East	3200 E. Cheyenne Ave., North Las Vegas, Nevada 89030	-	106	103	103
571	Community College--South	700 College Dr., Henderson, Nevada 89015	-	121	93	93
570	Community College--West	6375 W. Charleston Blvd., Las Vegas, Nevada 89102	-	205	191	191
573	Coronado	1001 Coronado Center Dr., Henderson, Nevada 89052	2001	3,022	3,055	3,027
577	Del Sol	3100 E. Patrick Lane, Las Vegas, Nevada 89120	2004	2,263	2,143	2,059
445	Desert Oasis	6600 W. Erie Ave, Las Vegas, Nevada 89141	2008	1,936	1,956	2,042
562	Desert Pines	3800 Harris Ave., Las Vegas, Nevada 89110	1999	2,572	2,277	2,102
550	Desert Rose	444 W. Brooks Ave., North Las Vegas, Nevada 89030	1981	301	227	227
555	Durango	7100 W. Dewey Dr., Las Vegas, Nevada 89113	1993	2,525	2,353	2,223
409	East Career & Technical Academy	6705 Vegas Valley, Las Vegas, Nevada 89142	2008	1,355	1,772	1,783



## School Location and Enrollment Information - Continued

### Fiscal Year 2011-12

Cost Center Group	Senior High Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
352	Eldorado	1139 N. Linn Lane, Las Vegas, Nevada 89110	1972	1,830	1,599	1,652
572	Foothill	800 College Dr., Henderson, Nevada 89015	1998	2,584	2,655	2,648
945	Green Valley	460 Arroyo Grande, Henderson, Nevada 89014	1991	2,876	2,882	2,775
932	Indian Springs	400 Sky Road, Indian Springs, Nevada 89018	1952	74	83	84
251	Las Vegas	6500 E. Sahara, Las Vegas, Nevada 89122	1993	3,081	2,896	2,763
353	Las Vegas Academy	315 S. 7th St., Las Vegas, Nevada 89101	1930	1,587	1,614	1,615
946	Laughlin	1900 Cougar Dr., Laughlin, Nevada 89029	1991	409	403	418
556	Legacy	150 W. Deer Springs, North Las Vegas, Nevada 89084	2006	2,759	2,836	2,820
565	Liberty	11050 Bermuda Road, Las Vegas, Nevada 89123	2003	1,983	2,034	2,046
942	Moapa Valley	2400 St. Joseph St., Logandale, Nevada 89021	1993	594	574	554
245	Mojave	5302 Goldfield St., North Las Vegas, Nevada 89031	1996	2,167	2,067	1,987
548	Northwest Career and Technical Academy	8200 W. Tropical Parkway, Las Vegas, Nevada 89149	2007	1,678	1,880	1,926
246	Palo Verde	333 Pavilion Court Dr., Las Vegas, Nevada 89144	1996	3,063	2,804	2,663
351	Rancho	1900 E. Owens, North Las Vegas, Nevada 89030	1954 <sup>(13)</sup>	3,243	2,979	2,868
935	Sandy Valley	HCR 31 Box 111, Sandy Valley, Nevada 89019	1982	176	180	174
576	Shadow Ridge	5050 Brent Lane, Las Vegas, Nevada 89143	2003	2,307	2,308	2,360
564	Sierra Vista	8100 W. Robindale Rd., Las Vegas, Nevada 89123	2001	2,241	2,106	2,031
940	Silverado	1650 Silver Hawk, Las Vegas, Nevada 89123	1994	2,496	2,491	2,476
870	Southeast Career and Technical Academy	5710 Mountain Vista, Las Vegas, Nevada 89120	1965	1,868	1,816	1,800
448	Southwest Career and Technical Academy	7050 W. Shelbourne Ave., Las Vegas, Nevada 89113	2009	738	1,137	1,336
502	Spring Valley	3750 S. Buffalo Dr., Las Vegas, Nevada 89147	2004	2,417	2,298	2,245
446	Sunrise Mountain	2575 N. Los Feliz St., Las Vegas, Nevada 89142	2009	1,812	2,374	2,449
552	Valley	2839 S. Burnham, Las Vegas, Nevada 89109	1964	2,851	2,962	2,956
449	Veterans Tribute Career and Technical Academy	2531 Vegas Dr., Las Vegas, Nevada 89106	2009	373	595	700
944	Virgin Valley	820 Valley View Dr., Mesquite, Nevada 89027	1991	750	720	713
447	West Career and Technical Academy	11945 W. Charleston Blvd., Las Vegas, Nevada 89135	2010	-	736	1,025
242	West Secondary Academy	2050 Sapphire Stone, Las Vegas, Nevada 89106	1996	1,253	1,305	1,347
451	Western	4601 W. Bonanza Rd., Las Vegas, Nevada 89107	1960	2,423	2,294	2,245
<b>Total projected enrollment senior high schools</b>				<b>89,115</b>	<b>89,674</b>	<b>88,888</b>

(13) Replaced with a new building in 2006.

Cost Center Group	Special Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
790	Desert Willow Elementary	6171 Charleston Blvd., Bldg #17, Las Vegas, Nevada 89158	-	2	1	-
791	Desert Willow Secondary	6171 Charleston Blvd., Bldg #17, Las Vegas, Nevada 89158	-	31	27	35
216	Early Childhood	2701 E. St Louis Ave., Las Vegas, Nevada 89104	-	132	144	144
847	Miley Achievement Elementary	245 N. Pecos Rd., Las Vegas, Nevada 89101	1976 <sup>(14)</sup>	88	27	30
848	Miley Achievement Secondary	245 N. Pecos Rd., Las Vegas, Nevada 89101	1976 <sup>(14)</sup>	21	70	70
511	Miller, John F.	1905 Atlantic St., Las Vegas, Nevada 89104	1959	121	133	133
549	Northwest Career and Technical Academy Elementary		2007	-	25	25
811	Stewart, Helen J.	2375 E. Viking, Las Vegas, Nevada 89109	1972	115	109	109
841	Summit	6171 Charleston Blvd., Bldg #17, Las Vegas, Nevada 89158	-	14	9	9
812/826	Variety	2601 Sunrise Ave., Las Vegas, Nevada 89101	1952	141	124	209
<b>Total projected enrollment special schools</b>				<b>665</b>	<b>669</b>	<b>764</b>

(14) Replaced with a new site and building in 2006.

## School Location and Enrollment Information - Continued

## Fiscal Year 2011-12

Cost Center Group	Alternative Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Projected Enrollment
879	Academy for Individualized Study	4601 W. Bonanza, Las Vegas, Nevada 89107	-	491	310	310
617	Adult Education	2701 E. St Louis Ave., Las Vegas, Nevada 89104	-	-	-	-
220	Biltmore Continuation High School	801 Veteran's Memorial Dr., Las Vegas, Nevada 89101	1942	220	140	140
877	Burk Horizon/Southwest Sunset High School	4560 W. Harmon, Las Vegas, Nevada 89103	2003	357	269	269
836	Child Haven	601 N Pecos, Las Vegas, Nevada 89101	-	-	-	-
837	Clark County Detention Center	601 N Pecos, Las Vegas, Nevada 89101	-	44	45	45
440	Cowan Behavioral Jr/Sr High School	5300 E. Russell Rd., Las Vegas, Nevada 89122	1999	47	73	73
888	Cowan Sunset Southeast High School	5300 E. Russell Rd., Las Vegas, Nevada 89122	1965	116	96	96
863	Desert Rose Adult High School	444 W. Brooks Ave., North Las Vegas, Nevada 89030	1981	-	-	-
878	Global Community High School @Morris Hall	3801 E. Washington Ave., Las Vegas, Nevada 89110	1993	159	172	156
839	High Desert Correctional Center	22010 Cold Creek Rd., Indian Springs, Nevada	-	-	-	-
615	High Desert State Prison Adult High School	22010 Cold Creek Rd., Indian Springs, Nevada	-	-	-	-
838	Indian Springs Boot Camp Adult High School	PO Box 208, Indian Springs, Nevada 89070	-	-	-	-
838	Indian Springs Conservation Camp Adult High School	PO Box 208, Indian Springs, Nevada 89070	-	-	-	-
832	Jean Conservation Camp High School	4370 Smiley Rd., North Las Vegas, Nevada 89115	-	-	-	-
773	Jeffrey Behavior Jr/Sr High School	602 W. Brooks Ave., North Las Vegas, Nevada 89030	1999	77	121	121
844	Juvenile Detention Center	601 N. Pecos, Las Vegas, Nevada 89101	-	117	87	87
832	McClure Women's Correctional Center	4370 Smiley Rd., North Las Vegas, Nevada 89115	-	-	-	-
437	Morris Behavior Jr/Sr High School	3801 E. Washington Ave., Las Vegas, Nevada 89110	1993	61	87	87
815	Morris Sunset East High School	3801 E. Washington Ave., Las Vegas, Nevada 89110	1993	103	96	96
439	Peterson Behavior Jr/Sr High School	10250 W. Centennial Pkwy., Las Vegas, Nevada 89149	2000	64	70	70
792	South Continuation Jr/Sr High School	5970 Mountain Vista, Las Vegas, Nevada 89120	-	101	93	93
838	Southern Desert Correctional Center Adult High School	PO Box 208, Indian Springs, Nevada 89070	-	-	-	-
720	Southwest Behavior Jr/Sr High School	6480 Fairbanks Rd., Las Vegas, Nevada 89103	-	69	71	71
846	Spring Mountain Jr/Sr High School	SR 89038 Box 252, Las Vegas, Nevada 89115	-	101	101	101
744	Summit View Jr/Sr High School	5730 Range Road, Las Vegas, Nevada 89115	2004	45	-	-
603	Virtual High School	3050 E. Flamingo, Las Vegas, Nevada 89132	2009	140	149	150
880	Washington Continuation Jr High School	1901 N. White St., North Las Vegas, Nevada 89030	1932	56	58	58
<b>Total projected enrollment alternative schools/programs</b>				<b>2,368</b>	<b>2,043</b>	<b>2,028</b>
<b>Total District enrollment</b>				<b>309,442</b>	<b>309,899</b>	<b>309,480</b>

Source: CCSD Demographics and Zoning

## 2011-12 School Calendar

### Holidays And Staff Development Days

July 4, 2011 (Monday).....	Independence Day – No School
September 5, 2011 (Monday).....	Labor Day - No School
October 7, 2011 (Friday).....	Staff Development 1/2 Day - No School
October 27, 2011 (Thursday).....	Staff Development Day - No School
October 28, 2011 (Friday).....	Nevada Day Observed - No School
November 11, 2011 (Friday).....	Veterans Day - No School
November 24-25, 2011 (Thursday and Friday).....	Thanksgiving Break - No School
December 9, 2011 (Friday).....	Staff Development 1/2 Day - No School
December 16, 2011 (Friday) end of day .....	Winter Break (Dec. 19 - 30)
January 16, 2012 (Monday).....	Martin Luther King, Jr.'s Birthday Observed - No School
January 23, 2012 (Monday).....	Staff Development Day - No School
February 20, 2012 (Monday).....	Presidents' Day Observed - No School
February 21, 2012 (Tuesday).....	Staff Development 1/2 Day - No School
March 31, 2012 (Friday) end of day .....	Spring Break (April 2 - 6)
May 4, 2012 (Friday).....	Staff Development 1/2 Day - No School
May 29, 2012 (Monday).....	Memorial Day - No School

Total Number of Legal Holidays ..... 9

Total Number of Local Recess Days..... 19

(Local Recess Days other than legal holidays are Spring Break (5), Thanksgiving Friday (1), Winter Break (9),  
and Staff Development Days (4))

Quarterly Schedule	End of 1st Period		End of 2nd Period		End of 3rd Period		End of 4th Period		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	10/27/2011	43	1/20/2012	45	3/23/2012	44	6/07/2012	48	180

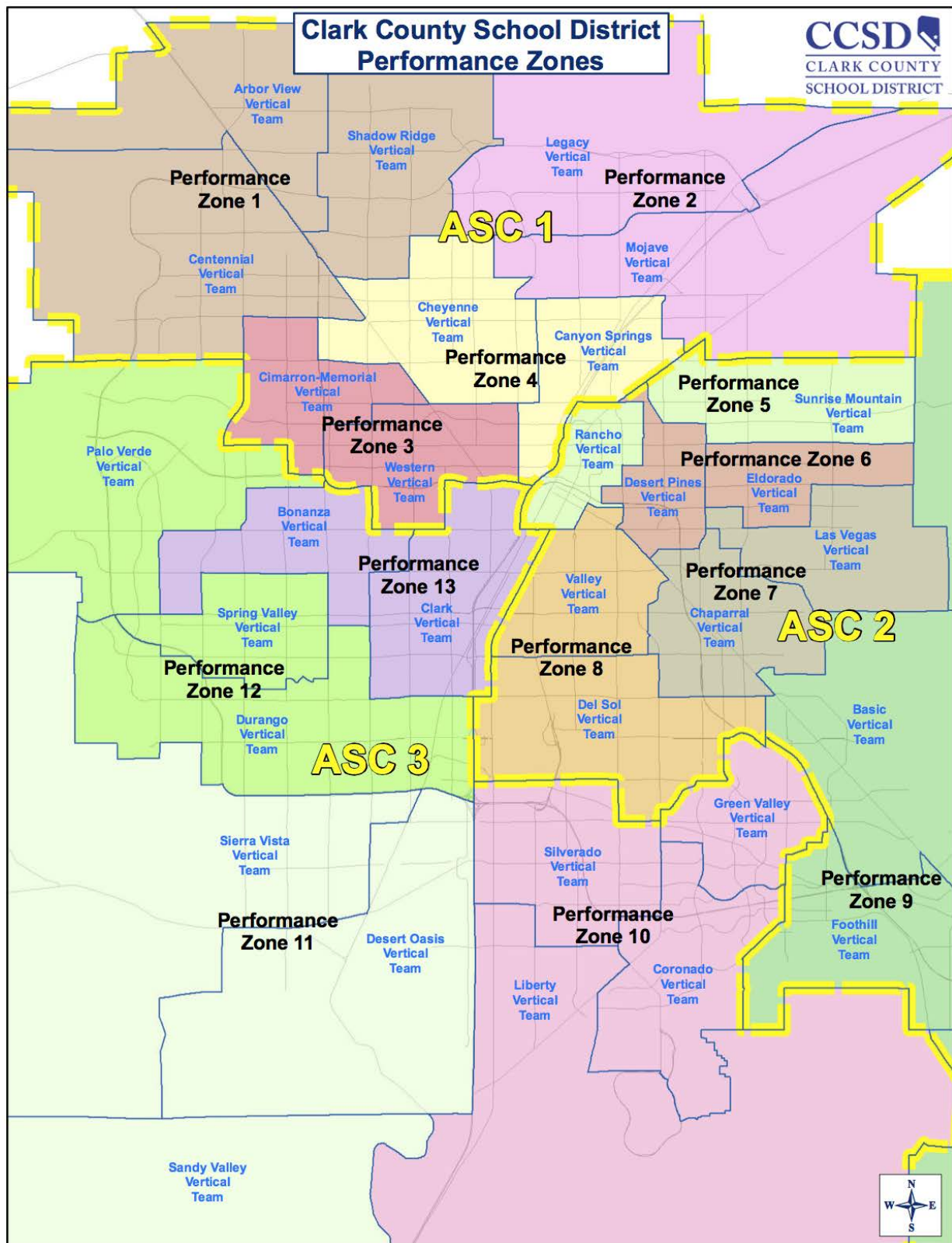
### Report Card Period

#### Length Of Student Day<sup>1</sup>

Kindergarten	150 Minutes
Full Day Kindergarten	300 Minutes
Grades 1 - 12	341 Minutes

<sup>1</sup>Length of student day refers to actual instructional activity, exclusive of lunch period and recess time, but including passing time.

Source: CCSD Instruction Unit



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## Appendix

### **Career and Technical Education (CTE) - Agriculture, Business and Marketing, Family and Consumer Science, Health Science and Public Safety, Information Technology, and Trades and Industry**

The 2009 Nevada Legislature authorized funding through the Governor's budget for CTE programs. Funds are allocated to schools within school districts through a formula which are based on per student counts. Funding is to be used for the expansion and improvement of programs in six program areas: Agriculture, Business and Marketing, Family and Consumer Science, Health Science and Public Safety, Information and Media Technology, and Trades and Industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria, which is the Nevada CTE program evaluation instrument.

### **Career and Technical Education (CTE) - Schools**

The 2009 Nevada Legislature authorized funding through the Governor's budget for CTE programs. Funds are allocated to schools within school districts through a formula which are based on per student counts. Funding is to be used for the expansion and improvement of programs in six program areas: Agriculture, Business and Marketing, Family and Consumer Science, Health Science and Public Safety, Information and Media Technology, and Trades and Industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria, which is the Nevada CTE program evaluation instrument.

### **Career and Technical Education (CTE) - Competitive**

The 2009 Nevada Legislature authorized funding through the Governor's budget for CTE programs. Funds are allocated to schools within school districts through a formula which are based on per student counts. Funding is to be used for the expansion and improvement of programs in six program areas: Agriculture, Business and Marketing, Family and Consumer Science, Health Science and Public Safety, Information and Media Technology, and Trades and Industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria, which is the Nevada CTE program evaluation instrument.

### **Carl D. Perkins Career and Technical Education**

The Carl D. Perkins Career and Technical Education Act (CTE) of 2006 provides formula funds for CTE programs that are of sufficient size, scope, and quality to be effective. These funds are used to improve the Agriculture, Food and Natural Resources, Architecture and Construction, Arts, Audio-Visual Technology and Communications, Business, Management and Administration, Finance, Health Science, Hospitality and Tourism, Human Services, Information Technology, Law, Public Safety and Security, Transportation, Distribution and Logistics Programs in high schools. Support for curriculum enhancement, professional development, work-based learning, and program improvement is included.

### **Carol M. White Physical Education Program**

The District will implement the federally-funded Carol M. White Physical Education Program administered by the United States Department of Education's Office of Safe and Drug-Free Schools. The three year project, entitled "Be Fit, Get Healthy" is an initiative that will provide 14 middle and elementary schools with the necessary support to implement physical education programs that are focused on health and wellness; provide nutritional education; conduct a strong family and community involvement component; incorporate non-traditional physical education activities; involve fitness assessment; and teach students to set personal health and fitness goals. The intent is to encourage students to adopt regular and enduring physical activity practices and healthy eating habits and be able to meet the five established Nevada State Physical Education Content Standards. The project will provide extensive professional development for teachers, physical fitness activities outside of the school day for students, research-based nutrition and physical education curricula, family fitness nights, and necessary PE equipment, materials, and supplies. The District has partnered with the Vegas Public Broadcasting System, Partners for a Healthy Nevada, and the Southern Nevada Health District on this project and these entities will serve on a "Be Fit, Get Healthy" Steering Committee along with other stakeholders including students, parents, teachers, project facilitators, support staff, site administrators, District administrators, university faculty, and additional business/community members. Diverse membership will be highly encouraged. The committee will engage in an ongoing, continuous cycle of planning, implementation, monitoring, evaluation, and reflection in order to ensure a highly successful outcome to this project.

The overarching goal for this project is to increase the percentage of secondary students served by the grant who engage in 225 minutes of moderate to vigorous physical activity per week; and to increase the percentage of elementary students served by the grant who engage in 150 minutes of moderate to vigorous physical activity per week. The second goal is that physical education teachers will have the necessary equipment and professional development needed to teach using a standards-based approach. Goal three is that students served by the grant will improve their individual nutritional knowledge and nutritional habits.

### **CCSD Mentoring & Retention Facilitator**

The District faces tremendous challenges in recruiting and retaining sufficient special education teachers to provide services for students with disabilities. Research helps in understanding that if those teachers who are hired for special education positions can be retained, many of the challenges faced in recruiting sufficient numbers of teachers would be resolved. The research is also very clear that assigning mentors to first, second, and third year teachers is one of the most influential factors in determining whether a teacher will remain in his or her teaching position. New special education teachers need high quality induction on District procedures, as well as on-going mentoring in planning, instruction and assessment strategies. These experiences will empower



teachers to successfully assume professional responsibilities. In order to accomplish the District's goal to retain more special education teachers, this subgrant will provide funds for the District to hire a mentor trainer to provide training and guidance to site level mentors who in turn will support new special education teachers.

#### **Communities Putting Prevention to Work – American Recovery and Reinvestment Act (ARRA)**

Communities Putting Prevention to Work is a consortium initiative between the Southern Nevada Health District (SNHD) and multiple partners including the Science, Health, and Foreign Language Department of the District, made possible by the American Recovery and Reinvestment Act (ARRA). The goal of this initiative is to reduce risk factors, prevent/delay chronic disease, promote wellness in children and adults, and provide positive, sustainable health change in communities. The SNHD was successful in obtaining the ARRA grant funds for a two-year project and anticipates funding consortium partners from July 1, 2010, through March 18, 2012. Communities Putting Prevention to Work will address one of the leading preventable causes of death and disability, namely tobacco use, by expanding the use of evidence-based strategies and programs, mobilizing local resources at the community level.

The District will participate in this initiative by hiring one K-12 Wellness Project Facilitator who will develop and distribute professional development opportunities, prevention strategies and information for parents, and classroom lesson plans and activities. Cooperation with schools, areas, appropriate District committees, community organizations, and the Teachers Health Trust will increase awareness of various wellness topics with a focus on tobacco prevention.

#### **Community Oriented Policing Services – COPS**

Funding is available through the Department of Justice to assist with the development of school safety resources as part of the Community Oriented Policing Services (COPS) - Secure Our Schools (SOS) Program. The Clark County School District Police Department will partner with Vegas Public Broadcasting and the District Crisis Response Team to advance the safety of schools and coordination of response to incidents throughout the District by enhancing the existing datacasting technology, expanding the service to all responders, and providing training. The goal for this project is to leverage the already successful datacast program to the next logical step by incorporating greater bandwidth, interactivity, and an expanded feature set to provide more flexible and thorough response for our school police and crisis responders. These enhancements will impact the community by providing greater situational awareness, more incident prevention, and the ability to share information and react to changing circumstances, more rapidly resulting in greater student safety.

#### **Counselor Connect - Fund for the Improvement of Education (FIE)**

The program goals will focus on students at selected school sites who have disconnected from the educational system by dropping out, displaying excessive absenteeism, or failing classes leading to credit deficiencies. The funds for this grant will be used to decrease student truancy and credit deficiency, and increase academic achievement, thus increasing graduation rates at the targeted high schools. Three full-time counselors, or the equivalent, will provide specialized counseling services for student populations at nine high-risk high schools. Each counselor will be assigned three high schools to provide individual and group counseling related to academic achievement. The emphasis will be on ninth and tenth grade students who are currently at-risk for educational failure. The program staff will contact students who are reported as not returning to school. The project counselors will assess why students have not returned to school and will attempt to work with these students on strategies for obtaining credits and overcoming barriers to school attendance and academic success. The Guidance and Counseling Department will also create and implement a District-wide Student Credit Deficiency Plan to increase the probability of all students graduating from high school.

#### **Differentiated Consequences Grant**

Funding from the U.S. Department of Education through the Nevada Department of Education is provided for Title I schools designated as In Need of Improvement - Year 4 or beyond the 2010-11 school year. These funds will support differentiated correction, consequences, actions, or any combination thereof. Services to be provided will include updating the Nevada Comprehensive Curriculum Audit Tool for Schools (NCCAT-S), providing targeted technical assistance, conducting professional development, assisting school support teams, and/or resource acquisition.

#### **Early Childhood Education Comprehensive Plan (ECECP)**

The goal of ECECP is to provide high-quality, developmentally-appropriate educational opportunities for pre-kindergarten children who are educationally at-risk or who have been identified as having special needs. Program classes are operated at various elementary school locations throughout the District. Additional sites are operated through partnerships with Head Start of Las Vegas. All program sites offer extensive parent education programs. ECECP teachers will also benefit from the program by participating in workshops and trainings specifically focused on pre-kindergarten classrooms, at-risk children, and children with special needs. A longitudinal study tracks students who have participated in this program in order to document ongoing literacy development into the students' kindergarten year.

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### **Education Executive Leadership - Earmark**

The Education Executive Leadership program will provide school empowerment teams with professional development activities designed to strengthen their skills around the five autonomies afforded to empowerment schools: governance, budget, staffing, instruction, and time. Speakers will offer sessions that will include follow-up with the school empowerment teams several times during the school year through job shadowing and school visitations facilitated by the project manager. The key goals of the program are:

1. to coordinate professional development regarding the five autonomies available to empowerment schools in meeting accountability measures; and
2. for each of the empowerment schools to be aligned with the systemic reform initiatives recommended by the U. S. Department of Education and the Nevada State Department of Education so that, by the end of the project period. All project schools will be classified as "Meets Standards" or "Exceeds Standards" by the Nevada State Department of Education and "Proficient" or "Advanced" under No Child Left Behind.

### **Education Jobs Program**

The Education Jobs Fund (EduJobs) program is a new federal program that provides \$10 billion in assistance to states to save or create education jobs beginning with the 2010-11 school year. The statutory authority is Public Law 111-226. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. The Governor may not direct how a local education agency (LEA) may use its EduJobs funding. The State will comply with the maintenance-of-effort (MOE) requirements in section 101(10) (A) of the Act and, within 60 days of the date of the State's grant award, submit to the Department the most current applicable MOE data available. Should LEAs have remaining funds after the 2010-11 school year, funds may be used through September 30, 2012. This additional year of fund availability is authorized under the Tydings Amendment (Section 421 (b) (1) of the General Education Provisions Act (GEPA). Allowable uses of funds are to be used for employee compensation/benefits (including the recall/rehire of former employees) such as support services to include salaries; performance bonuses; health insurance; retirement benefits; incentives for early retirement; pension fund contributions; tuition reimbursement; student loan repayment assistance; transportation subsidies; reimbursement for childcare expenses; restoration of salary/benefit reductions; implementation of salary increases in 2010-11; and elimination of furlough days scheduled in 2010-11. Limitations are funds may only be used to pay salaries of teachers and other employees who provide school-level educational and related services. In addition to teachers, this may include principals; assistant principals; academic coaches; in-service teacher trainers; classroom aides; counselors; librarians; secretaries; social workers; psychologists; interpreters; physical therapists; speech therapists; occupational therapists; information technology personnel; nurses; athletic coaches; security officers;

custodians; maintenance workers; bus drivers; and cafeteria workers. Disallowed uses of funds include salaries/benefits of LEA-level administrative officials; general administrative expenses as defined by National Center for Education Statistics in its Common Core of Data (i.e. administrative expenditures related to the operation of the superintendent's office, the LEA's board of education, fiscal services, LEA program planners and researchers, and human resource services); contractual school-level services by individuals who are not employees of an LEA; and pension obligations incurred in prior school years.

### **Environmental Education Grant-Stewardship of Local Ecosystems**

West Career and Technical Academy received funding through the U. S. Environmental Protection Agency. The grant supports environmental education projects that promote environmental stewardship and help in the development of knowledgeable and responsible students, teachers, and citizens. This program provides financial support for innovative projects that design, demonstrate, or disseminate environmental educational practices, methods, and/or techniques. This plan promotes student stewardship of valued public lands surrounding the Las Vegas Valley.

### **Family Leadership Initiative (FLI)**

The grant, in collaboration with the Family Leadership Initiative (FLI), will coordinate, implement, monitor and evaluate the progress of the FLI in eight District schools reaching no less than 180 families. The program is a parental involvement leadership program to increase parental involvement and the academic achievement of students consisting of ten modules. The modules are: 1) becoming a leader in the home; 2) understanding past, present, and future educational experiences; 3) understanding diversity while living in two cultures; 4) raising awareness on math, reading, and writing skills to succeed academically; 5) understanding the educational crisis and preparing students to enter higher education; 6) accessing the college campus; 7) building relationships with school personnel and understanding school improvement plans; 8) resolving conflict in the home and accessing family resources in the community; 9) developing a family action plan to ensure success in the home, school and community; and 10) celebrating academic success and contributing back to society. Six District teachers, counselors or parent coordinators will be certified as facilitators to administer the FLI. Parent participants will be provided with transportation, childcare and meals to ensure maximum participation. A mixed method program evaluation will ensue to gauge changes in student efficacy, student achievement, and perceptions of parenting techniques by implementing a time-series design with multiple data collection points (pre and post-treatment).

### **Full-Day Kindergarten**

Assembly Bill 627 provides funding for the continuation and expansion of the Full-Day Kindergarten Program, with the expectation that schools deemed eligible based on free and reduced-price lunch data will have the opportunity to provide full-day kindergarten for their students. Grant funds authorized through this bill have been awarded to fund Full-Day Kindergarten Programs in 353 classrooms.

### **Fund for the Improvement of Education (FIE) - English Language Learners**

These funds will support the expansion of instructional support for English Language Learners (ELL). ELL students in the District will be assured equitable access to an educational experience designed to enable them to develop academic skills and concepts at the same level as other students in the District, while acquiring English language proficiency as rapidly as possible. Funds will be used to compensate existing teachers for prep buy-outs, before/after school tutoring, summer school, and intercessions for the purpose of providing supplemental services for ELL students in K-12 schools with the most need. Teachers will assist an estimated 500-1,000 ELL students with learning English, attaining State standards in all content areas, and credit retrieval. There are two goals: 1) increase language acquisition skills of ELL students as demonstrated by a 25 point gain on pre- and post-test administration of the English Language Proficiency Assessment on the part of those students enrolled in additional course sections; and 2) ELL students will increase academic achievement and mastery of grade level state standards in reading and mathematics as demonstrated by 60% of the students enrolled in the additional course sections progressing at least one achievement level on the Nevada Criterion Referenced Test (CRT) or the Nevada High School Proficiency Exam (NHSPE).

### **Gaining Early Awareness and Readiness for Undergraduate Programs GEAR UP**

The vision of GEAR UP is to change the culture of schools located in economically disadvantaged communities so that students are prepared academically and have the resources to attend and succeed in college. Students from the original nine middle schools (Cannon, Cortney, Findlay, Fremont, Keller, Knudson, O'Callaghan, Robison, and Woodbury Middle Schools) will be 11th graders during the 2010-11 academic year. They will continue to receive services at the following comprehensive high schools: Basic, Chaparral, Del Sol, Desert Pines, Eldorado, Las Vegas, Legacy, Mojave, Sunrise Mountain, and Valley High Schools. Members of the cohort also attend and receive services at schools of their choice: Advanced Technologies Academy, Canyon Springs, Clark, East Career & Technical Academy, Las Vegas Academy, Northwest Career & Technical Academy, Southeast Career & Technical Academy, or Veterans Tribute Career & Technical Academy.

The program aims to raise expectations of teachers, administrators, and parents while increasing academic proficiency of students. Students will be provided with academic support to increase proficiency in the areas of mathematics, English, language arts, and science. Students in the 11th grade cohort at the schools served will be offered the following services, counseling and advising that includes an Individual Learning Plan; exploration of career interests; access to tutoring designed to ensure passing scores on the NHSPE in mathematics, English, language arts, and science; mentoring provided by high school or college students; access to college preparatory courses including honors, Advanced Placement (AP), and International Baccalaureate (IB); community and parent night events that focus on academic achievement, post-secondary opportunities, financial aid; and college campus visits to gain familiarity with college offerings and opportunities.

### **Gifted & Talented Education (GATE) Discretionary Units**

Problem solving and critical thinking are two abilities considered to be important outcomes of education. The program continues to emphasize critical thinking and problem solving by implementing a curriculum that focuses on integrating technology through two different instructional units. For several years, the District has used portable planetariums to provide innovative educational technology and hands-on activities for students. More recently, the program began supporting the use of a robotics curriculum to provide an environment that fosters critical thinking and problem solving skills. This aligns with recently identified areas of emphasis from the U. S. Department of Education on the promotion of science, technology, engineering, and mathematics. Both units are designed to empower students to expand their knowledge of science through the use of research, problem-based learning, critical thinking, and inquiry.

### **High School Graduation Initiative Program**

This program supports effective, sustainable, and coordinated dropout prevention and reentry programs in high schools with annual dropout rates that exceed their state average dropout rate. Middle schools with students who will continue on to these high schools may also be supported.

The high school component for this dropout prevention and intervention program will include a social worker assigned to each identified school to determine students at-risk for dropping out of school; provision of social services and counseling, and referrals to community partners for wraparound services. Social workers will also assist youth who have already dropped out of school to re-enter and complete their secondary education. Parent education and support will be provided. Educational support services will be offered to students, such as tutoring and referrals to various academic and credit-retrieval programs.

The middle school component to be implemented is the Truancy Diversion Program designed to support students as they work to improve attendance and grades. Truancy court sessions will be held once a week at the school site with both students and parents, where the presiding judge evaluates attendance records, teacher reports, and weekly grades. Social workers will continue to assess students and coordinate activities and wraparound services that support student attendance and achievement at school and will report weekly to the presiding judge. The Clark County 8th Judicial District Court is an important partner in this program.

Eight high schools and the largest feeder middle school for each were selected for this program. Those schools are: Canyon Springs HS/Sedway MS, Chaparral HS/Mack MS, Cheyenne HS/Swainston MS, Del Sol HS/Cannon MS, Eldorado HS/O'Callaghan MS, Mojave HS/Findlay MS, Valley HS/Fremont MS, and Western HS/Gibson MS.

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**Individuals with Disabilities Education Act (IDEA): District Improvement Grant**

This grant is inclusive of two separate initiatives entitled Project GO Dropout Prevention and the Response to Instruction/Instructional Consultation Pilot Project. Project GO Dropout Prevention will focus on professional development designed to increase educational outcomes and graduation rates of students with disabilities. This will be accomplished through implementation of positive behavioral supports and school improvement efforts targeting the needs of students at risk for dropping out. Two project facilitator positions will make it possible to coordinate efforts across the District to track and support at-risk students and conduct ongoing site visits and consultations to ensure program fidelity. These project facilitators will support students with disabilities who are referred for expulsion or placement in a behavior school. They will further work in coordination with the Student Support Services Division, the Education Services Division, school personnel, and parents and community to plan and execute appropriate staff development and intervention.

Through the Response to Instruction (RTI)/ Instructional Consultation (IC) Pilot Project, staff members at Cambeiro, Herron, and Keller Elementaries will continue to be trained to serve as the IC Facilitators at their sites. These site-based IC Facilitators will work closely with the RTI/IC Project Facilitator and the Nevada Department of Education to develop and implement a RTI system for assessing and meeting the academic and behavioral needs of individual students. Additionally, the RTI/IC Project Facilitator will work closely with 62 schools throughout the District to coordinate a larger RTI pilot utilizing AIMSweb software to benchmark the progress of students at participating schools.

**Inside American History Program – Teaching American History (TAH)**

The overall goal of the program is to raise student achievement by improving teacher knowledge, understanding, and appreciation of American history. This program will serve up to 900 elementary school teachers teaching grades 3 through 5.

**Interoperable Emergency Communications Grant Program**

This project's objective is to investigate and analyze gaps in governance, common planning, and operational protocols for the deployment of communication assets amongst emergency operation centers, dispatch centers, and first responders within the Las Vegas Urban Areas Security Initiative (UASI).

For this grant cycle, this project will focus specifically on the District Emergency Operations Center (EOC) and [a] its ability to communicate within District logistics resource departments, schools, and administrative departments/sections and [b] its ability to communicate with various UASI stakeholders that provide resources (such as materials, equipment, and personnel) to support emergency operations and transportation.

**Johnson/O'Malley Grant**

The Johnson O'Malley (JOM) program includes academic, college, career, and cultural components that meet the needs of American Indian/Alaska Native students in the District. The following activities will be conducted during the project period: 1. Eligible Native America students throughout the District will continue to be identified and tracked for attendance and academic achievement; 2. College, career, and cultural awareness activities will be implemented for eligible American Indian/Alaska Native students that enhance and support academic achievement; 3. The provision of fees for uniforms, classes, labs, and credit retrieval for qualifying students; 4. Parent events; and 5. The Indian Education Parent Committee will continue to plan, monitor, and participate in program components as defined by JOM legislative guidelines. The measurable objectives are the following: JOM students' Average Daily Attendance will increase by 1% above the 2009-10 school year; The percentage of JOM students participating in tutoring programs will be greater than the percentage participating in tutoring programs during the 2009-10 school year; and 80% of student participants in cultural events will report on surveys that the event reinforced their cultural identity.

**Local Plan**

Funding is provided through the Individuals with Disabilities Education Act (IDEA), Part B, Public Law 101-476, to assist school districts in the initiation, expansion, and improvement of programs for the education of children with disabilities. Children who deviate educationally, physically, mentally, emotionally, and/or socially from "normal" are provided programs and services to afford them an opportunity to maximize their potential. In accordance with federal regulations pertaining to the education of children with disabilities, populations of unserved and underserved children are identified.

**Nevada Collaborative Teaching Improvement Program (NeCoTIP)****- Dr. Deniz**

This is a partnership between the Science, Health, and Foreign Language Department in the Curriculum and Professional Development Division and the University of Nevada, Las Vegas (UNLV) through the Nevada Collaborative Teaching Improvement Program. The purpose of this project is to provide content and pedagogical support to approximately 20 K-5 teacher participants. Teachers will reflect on their own instruction and provide peer feedback at professional development sessions. These teachers will serve as teacher leaders to provide instructional support for nonparticipating teachers. The scope of work for the District on the project involves intensive professional development that will include science integration with reading, writing, and mathematics; instruction on the nature of science and science of inquiry; and collaboration with teachers to design formative assessments.



**Nevada Collaborative Teaching Improvement Program (NeCoTIP)**  
**- Dr. Giorgis Math Out Loud**

The focus of the project entitled Math Out Loud: Exploring Mathematics and Literacy Connections is to provide professional development in the areas of writing and mathematics to increase student achievement. Approximately 35 teachers from the District and Las Vegas area charter and private schools will have the opportunity to participate in this project. The project incorporates two components: a summer institute and monthly meetings during the academic year. These professional development activities will be conducted by UNLV professors and District teacher leaders. Teachers will address the national and state standards related to mathematics and literacy in order to further the academic goals and objectives of their respective schools.

**Nevada Collaborative Teaching Improvement Program (NeCoTIP)**  
**- Dr. Giorgis Reading, Writing, and Mathematical Thinking at the Elementary Level**

The focus of the project entitled Reading, Writing, and Mathematical Thinking at the Elementary Level is to provide professional development in the area of reading, writing, and mathematical thinking to increase student achievement. Thirty-five teachers from kindergarten through fifth grade will be selected to participate in this project based on their capacity for leadership at both the building and District levels. During monthly meetings and through an ongoing online discussion forum, Nevada English/Language Arts and Mathematics Content Standards and District benchmarks will be highlighted.

**Nevada Collaborative Teaching Improvement Program (NeCoTIP)**  
**- Dr. McKinney**

The District was invited to form a partnership with both the College of Education and College of Sciences at UNLV on a project entitled Exploring the Power of Writing in Mathematics. The purpose of this project is to provide professional development in the areas of writing and mathematics to increase student achievement. Approximately 80 teachers and principals from Lunt and Craig Elementary schools will participate in this project. The project incorporates two components: a summer institute and lesson studies during the academic year. The objectives of the project include: a) faculty at Lunt and Craig Elementary schools will learn how to use writing to communicate mathematical understanding; b) teachers will learn how to conduct lesson study; c) teachers will learn how to look at student work for assessment purposes; d) teachers will incorporate writing into their mathematics instruction; and e) students will increase their ability to explain their mathematical thinking, especially via written text.

**Nevada Collaborative Teaching Improvement Program (NeCoTIP)**  
**- Dr. Olson**

This is a partnership between the Mathematics and Instructional Technology Department in the Curriculum and Professional Development Division and UNLV through the Nevada Collaborative Teaching Improvement Program (NeCoTIP). The purpose of this project is to provide professional development with a goal of improved algebraic content knowledge and, in particular, the areas of rational numbers, solving equations, and functions. Thirty-five teachers from grades 4 through 9 will be selected to participate in the project based on their capacity for leadership at both the building and District levels. During monthly meetings and through an ongoing on-line discussion forum, the use of selected technology components to support instruction aligned to state standards and District benchmarks will be highlighted. The scope of work for District on the project involves providing a site for meetings and professional development sessions, tracking hours and distributing payments, monitoring the budget, and maintaining communication with all grant participants. The Curriculum and Professional Development Division will plan additional professional development in support of District initiatives and the NeCoTIP.

**Nevada College Access Challenge Grant (NVCACG)**

In collaboration with UNLV, the College of Southern Nevada, the Nevada State Parent Teachers Association, and the Nevada State Parent Information Resource Center, a "Family Enrichment Day" will be held at UNLV. Workshops will focus on providing families with hands-on resources to assist their children with reading, writing, and mathematics. The event will also focus on activities that support students' transition from middle school to high school and support students in their pursuit of higher education.

**Nevada Commission on Educational Technology (NCET) - State Educational Technology Implementation Funds-Consortium**

The District will purchase hardware, software and technical services including Novell Netware licenses, internet filtering hardware, software, and maintenance. This will increase the capacity of students and teachers to access curricular and instructional content.

The Fluency and Automaticity through Systematic Teaching with Technology (FASTT) Math Program will be purchased for schools, as well as up-to-date workstations and servers at the schools where they are needed. FASTT math implementation is in accordance with the high quality content material, professional development, and infrastructure category requirements of the funding. Professional development included with the purchase of the FASTT Math Program will help teachers to have high expectations for ALL students and provide the resources for those students needing improvement.

Vegas PBS provides online TeacherLine courses, including graduate-level courses, many of which have been tailored to the specific needs of District teachers. This allows for flexibility and collaboration among participants. TeacherLine courses focus on 21st century skills for students and provide no-cost opportunities for teachers needing to earn Highly Qualified Teacher status.



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### **Nevada Driver Education**

The Nevada Driver Education Curriculum & Certification Project will reduce serious deaths and injuries by motor vehicle crashes, especially for teen drivers, through the implementation of a program to improve driver education programs in Clark County and in the State of Nevada. An advisory committee will be formed to collaborate and work with consultants to develop and implement a standardized Nevada Driver Education Curriculum and engage in curriculum mapping. This project will provide professional development for driver education teachers. Additionally, the project will assist with the development of a three-credit university class leading to driver education teacher certification. This course will initially be delivered via traditional face-to-face instruction, but will also be delivered in an online format in the final year of the proposed project. Various instructional resources for teachers to use with their students will be provided to all District high schools.

### **Nevada Growth Model NDE Title IIA Admin**

During the 2009 Legislative Session, Assembly Bill 14 was enacted and required the Nevada Department of Education to develop and implement a growth model. The Nevada Growth Model is a tool for using performance data to more accurately assess and report on annual academic progress. It will be used to identify schools that obtain high growth as well as those achieving typical growth and those achieving low growth. This will help the District in its efforts to close achievement gaps. When fully implemented, the Nevada Growth Model will include a parent-friendly component that is both simple and informative, and will allow users to see how their child, their child's classroom, and their child's school compare to other similar populations.

### **Nevada Growth Model Washoe TIF**

During the 2009 Legislative Session, Assembly Bill 14 was enacted and required the Nevada Department of Education to develop and implement a growth model. The Nevada Growth Model is a tool for using performance data to more accurately assess and report on annual academic progress. It will be used to identify schools that obtain high growth as well as those achieving typical growth and those achieving low growth. This will help the District in its efforts to close achievement gaps. When fully implemented, the Nevada Growth Model will include a parent-friendly component that is both simple and informative, and will allow users to see how their child, their child's classroom, and their child's school compare to other similar populations.

### **Nevada Library Books Purchase**

The purpose of the Nevada State Library Books Purchasing Program grant is to purchase library books for all District school libraries and build available resources for all students.

### **Nevada Schoolyard Habitat - Ober Elementary**

The goals of Ober Elementary School's "Native Wildlife Habitat" are to lead students to establish a student developed and managed schoolyard habitat designed to attract native wildlife species utilizing native Mojave Desert plants. The habitat will serve as a place for observation of native species and as a demonstration garden that will provide examples of drought-resident native plant materials that will attract and provide sheltered places for animals such as butterflies, reptiles, and birds. Students will engage in collaborative hands-on inquiries into the natural world in their efforts to document the effectiveness of these plants for providing habitats to native species.

The Ober Elementary Schoolyard Native Wildlife will serve as an outdoor classroom, a setting in which to integrate academic disciplines including science, math, technology, environmental studies, geography, language arts, nutrition, and health. Such interdisciplinary approaches cultivate the talents and skills of all students while enriching the students' capacities for observation and thinking.

### **Nevada Schoolyard Habitat - Sewell Elementary**

The goals of the Sewell Elementary' "Sprouts Project" are to restore the desert tortoise habitat; create a student developed and managed schoolyard garden that will provide fresh fruits and vegetables to sustain the desert tortoises; and to establish a courtyard demonstration garden of native plant examples that are drought friendly and will provide sheltered habitats for animals such as butterflies and birds. The garden and tortoise habitat will serve as a living laboratory where students engage in collaborative hands-on inquiries into the natural world.

The proposed project will provide funding for landscape and gardening supplies such as tools, seeds, plants, shrubbery, trees, walkway, benches, storage shed, and a walking bridge. The project will also include the establishment of natural settings natural to integrate instruction in every discipline, including science, math, reading, environmental studies, nutrition, and health. Such interdisciplinary approaches cultivate the talents and skills of all students, while enriching student capacity in observation and thinking. A well-designed schoolyard filled with diverse natural areas will serve as an outdoor classroom and living laboratory to provide opportunities to meet and exceed high academic standards across the curriculum.

### **Peer Mediation and Conflict Resolution Program**

Funding for the Peer Mediation & Conflict Resolution Program supports individual schools for training and for the establishment or expansion of peer mediation and conflict resolution programs. The five schools funded for this two-year program are: Jeffrey Behavior Jr/Sr High School, Jeffers Elementary, Dondero Elementary, Southwest Behavior Jr/Sr High School, and Cambeiro Elementary School.

**Prevention First**

Funds were made available on a competitive basis to the SNHD to impact wellness, reduce obesity, increase physical activity and encourage proper nutrition as a means to reduce risk factors, prevent and/or delay chronic disease and promote wellness for Clark County residents. Four projects were funded including: expansion of the Safe routes to school program to 50 elementary and/or middle schools, extending the wellness project facilitator salary from the tobacco cessation grant to promote wellness curriculum through a wellness webpage, health services for staff development and purchases of body mass index (BMI) equipment, and food services for purchase of fruit cup production equipment.

**Project MIST: Mathematics Integrated with Science using Technology**

The goal of this mathematics and science partnership is to produce a leadership group of highly qualified mathematics and science teachers, grades five through eight, who are poised to address issues related to student achievement. Project MIST incorporates mathematics and science content, distance education, teacher-led professional learning communities, and ongoing professional development based on teacher needs and student achievement. Using the model developed for Project: Promoting Academic Success in Students (PASS), a comprehensive and integrated approach emphasizing education and sustained professional development for teams of mathematics and science teachers will be applied with four annual activities: a) a two-week summer institute focusing on mathematics and science content knowledge; b) online graduate coursework; c) professional learning communities; and d) site-based action research.

**Project VISIONS: Venture Into Scientific Inquiry Organized around Nevada Standards**

The project is a professional development program that will increase science and mathematics achievement for elementary students in the District. Partners included in the project are the District, UNLV, and the Las Vegas Center for Mathematics and Science Education.

Research-based professional development will increase teacher content knowledge and instill inquiry-based pedagogical practices that aid science and mathematics instruction through reflective processes. In addition, collaboration between elementary teachers and high school science teachers will be established to deliver a consistent and articulate curriculum aligned to state standards. The project will develop high school and elementary school teams that will provide ongoing professional development in science content knowledge and the Full Option Science System (FOSS) District-wide.

The project will increase science and mathematical content knowledge of elementary school teachers and improve the effectiveness of classroom instruction, thus resulting in increased student achievement in science and mathematics. The project will target schools that are in need of improvement as specified by No Child Left Behind legislation and have a high percentage of teachers who do not have highly qualified status.

**Refugee School Impact Aid**

Funded through the Office of Refugee Resettlement, this program assists refugee students in the transition to American culture. The District, Ethiopian Community Development Council and Catholic Charities of Southern Nevada partner in the provision of services for refugee students through in-school and after-school programs. Grant funding will support refugee students through the provision of after-school tutoring, needed school supplies, translation of school forms, interpreters for registration and parent conferences, and field trips to cultural and educational places of interest in the community. Del Sol High School, Orr Middle School, Valley High School, and Thomas Elementary School, and other refugee schools are the targeted sites for school-based programs as they have the highest populations of refugee students to be served.

**Safe Routes To School (SRTS) Coordinator**

The funds are used to support the development and implementation of programs that examine conditions around schools and conduct projects and activities that improve safety and reduce traffic and air pollution in the vicinity of schools. The goal of this proposal is to fund a safety coordinator to oversee and ensure implementation of all SRTS initiatives.

**School-Based Student Drug - Testing**

This is a three-year project to reduce alcohol and substance abuse among student athletes through implementation of a student drug-testing program at eight District high schools. The high schools selected for this program are: Mojave and Centennial - Area Service Center 1; Eldorado, Foothill, and Green Valley - Area Service Center 2; Del Sol - Area Service Center 3; Durango - Area Service Center 4, and Desert Pines - Education Services Division. Green Valley High School already had a program.

The program includes a six-month planning period whereby the seven high schools currently without a drug-testing program will each form a committee composed of school staff, District administrators, parents, and community partners. The committees at each high school will determine if sufficient school, parental, and community support exists for this program within the high school community. If so, the committees will generate school-specific, random drug-testing procedures for their respective school sites. The Green Valley High School program will continue as scheduled. The second phase of program implementation is the commencement of random drug-testing of athletes at the seven new sites, and continuation of random drug-testing at Green Valley High School.

**Solar Photovoltaic Project—American Recovery and Reinvestment Act (ARRA)**

This grant will support the installation of 50kW Solar Photovoltaic (PV) systems at five schools within the District. The five schools included in this project are all one-story elementary schools with adequate flat roof areas and will accommodate the systems to include the necessary invertors and connections to existing electrical systems as well as necessary metering to meet NV Energy requirements.

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The Facilities Division will install the Solar PV systems at Dickens, Givens, Smalley, Roundy, and possibly Bailey Elementary Schools. These schools were chosen considering good new roof areas and they are currently very energy efficient schools, thus maximizing the use of obtained solar power.

#### **Special Education Early Childhood**

The aim of this program is to address the needs of children with disabilities before they are eligible to enter first grade. The funding also enables District to implement a continuum of placement options that address the least restrictive education environment.

Specified goals and objectives for the proposed program are to enable young children with disabilities to begin schooling as early as possible to mitigate the effects of their disabilities, as required by federal law; to provide provisions for parent training, identification, and implementation of specific early childhood special education curriculum; to provide staff training in special education procedures and instructional techniques; and develop and implement a plan for dissemination of information to the public regarding early childhood education.

#### **Special Olympics Nevada**

This project will foster the development of a comprehensive Special Olympics program that services special education students with developmental disabilities. The District Special Olympics Project Facilitator's responsibilities are to: 1) increase the participation of eligible students in the District school-based Special Olympics program; 2) organize and manage the Unified Sports Program (competition for students with disabilities and non-disabled peers); 3) recruit, train, and manage District coaches and volunteers; 4) administer, in cooperation with Special Olympics, Nevada, the training program for coaches ensuring that each coach is trained and prepared for events; 5) ensure that all athletes are receiving a quality training program; 6) organize competitions for trained athletes and maintain the school training and competition calendar; 7) act as the curriculum consultant to the Adapted Physical Education Staff and Student Support Services Division; 8) conduct in-service training on Special Olympics at District staff development days; 9) develop a transition plan for secondary students to move from school-based programs into Special Olympics programs; 10) disseminate information on community-based Special Olympic programs and enable access for District students to participate in regional and State championships; 11) coordinate annual budget with Special Olympics, Nevada; 12) prepare all paperwork including event reports and year-end summaries; and 13) collaborate with other community agencies.

#### **Substance Abuse Prevention Luz Community Development Coalition**

Nevada State Prevention Infrastructure grant funds are made available by the Nevada Division of Mental Health and Developmental Services through a sub-grant from the Substance Abuse Prevention and Treatment Agency (SAPTA) to implement substance abuse prevention programs. The District submitted this application on behalf of McCall Elementary.

Sub-grantees will receive funding to provide one or more of six established strategies: information dissemination, prevention education, alternative activities, problem identification and referral, community-based processes, and environmental strategies. McCall Elementary will provide information dissemination, prevention education, and alternative activities. The school has been successful at implementing strategies in partnership with the coalition over the past three years. Activities include after-school programs, summer school, and Saturday classes. Through this initiative, the program will positively impact approximately 630 students and their families.

The program objectives for this grant are to: 1) increase student achievement; 2) increase student social skills; 3) increase parental awareness of protective factors; and 4) increase parent and community involvement.

#### **Title I 1003 (a) Curriculum and Professional Development (CPD)**

Section 1003(a) of the No Child Left Behind Act of 2001 authorizes states to set aside funding for Title I schools identified as being In Need of Improvement (INOI) Year 1 through 3 and on the Watch list. The intent is to improve technical assistance and increase student achievement by providing ongoing training to instructional staff through support within the classroom environment. The District Curriculum and Professional Development Division will provide intense, content-specific professional development for approximately 59 eligible elementary school teachers through summer reading and mathematics academies.

#### **Title I Part D Neglected or Delinquent**

The High Desert Correctional Center High School Assistance Program will provide inmate students at the High Desert Correctional Center High School (Youthful Offender Program) with: 1) a hands-on environment to apply math, science, language, and music to career and technical classroom skills; 2) a means to earn high school credit via GED and academic classroom instruction to fulfill all requirements for a high school diploma; 3) career and technical skills certifications (where appropriate) in culinary arts, horticulture, automotive, HVAC, computer technology, music, and industrial technology; and 4) provide teachers with the tools and training necessary to achieve educational success with this exclusive population. The program will provide training, tools, equipment, materials, and basic infrastructure for career and technical academic programs, classrooms, and work areas. All career and technical programs meet State and District standards and will provide a combination of classroom instruction and hands-on experiences that will prepare the students for certification and employment when released.

Green technology and curriculum (solar, wind, and water) will be introduced initially through the use of modular teaching simulators. Staff will be provided with professional development opportunities to help them develop more successful programs with the incarcerated population. Measurable objectives and evaluation for the program: the number of contact hours spent in hands-on instruction of career and technical programs will increase by 10 percent through the expansion of facility and curricular capabilities as a direct result of Title I, Part D support. The success of the anticipated outcomes will be measured by a combination of classroom observations and empirical data collected at the end of the year.

#### **Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 1**

The federal flow-through, formula-based School Improvement Grant through the American Recovery and Reinvestment Act, is for the purpose of supporting school improvement activities in schools that have been identified for school improvement, corrective action, or restructuring under Title I.

#### **Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 2**

Funding is available under Title I, Section 1003(g) of the Elementary and Secondary Education Act to support school improvement activities in persistently lowest-achieving schools that have been identified for In Needs of Improvement (INOI), in corrective action, or restructuring under Title I. The U.S. Department of Education appropriated the federal flow-through, formula-based funding for this grant under the Consolidation Appropriations Act of 2010, and carryover funding from the American Recovery and Reinvestment Act Title I appropriation. The District has elected to serve four schools under this SIG Cohort 2 grant (Hancock Elementary, Chaparral, Mojave, and Western High Schools) by implementing intervention strategies to improve the academic achievement.

#### **Title II-A Teacher & Principal Training & Recruiting**

This entitlement grant provides funding to local education agencies in accordance with educational needs and priorities that are consistent with the improvement of instruction through teacher and administrative training within the twelve projects listed in the three areas specified in the legislation. Projects for teacher and administrative training are: 1) Curriculum and Professional Development; 2) English/Language Arts Literacy; 3) Math; 4) Science; 5) Social Studies; 6) Achievement Via Individual Determination (AVID); 7) District Improvement Process; 8) Leadership; 9) New Teacher Induction; 10) Research and School Improvement; 11) Equity and Diversity Education; and 12) Gifted and Talented. Projects for recruitment are: 1) High Quality Teachers; and 2) Recruitment.

#### **Title II-D/Enhancing Education Through Technology (EETT)-Formula**

This project supports programs that accelerate the implementation of educational technology plans to enable schools to integrate technology fully into school curricula. The EETT program addresses the following goals: 1) all teachers will have the training and support needed to help all students learn through computers and the Internet; and 2) effective and engaging software and online resources will be an integral part of every school curriculum.

#### **Title III English Language Learner**

This grant is used to assist all second language learners to become proficient in English. Students at all grade levels are served. Professional development, dual immersion, elementary education, secondary education, assessment, and parent involvement are the six projects.

#### **Title IV-21st Century Community Learning Center-Schools**

21st Century Community Learning Center (CCLC) programs are designed to help children in high-need schools succeed academically through the use of scientifically-based practice and extended learning time. Academic programs and activities provided for students through the 21st CCLC include remediation in literacy, mathematics, and science. Enrichment and support programs implemented may include classes in drama, music, cooking, and gardening.

#### **Title IV-21st Century Community Learning Center - District Initiative**

21st Century Community Learning Center (CCLC) programs are designed to help children in high-need schools succeed academically through the use of scientifically-based practice and extended learning time. Academic programs and activities provided for students through the 21st CCLC include remediation in literacy, mathematics, and science. Enrichment and support programs implemented may include classes in drama, music, cooking, and gardening.

The 21st CCLC Program is supervised and supported by the Director of Wraparound Services. The District initiative provides support for all school-based 21st CCLC Programs throughout the District. The 21st CCLC office will work with Grants Development and Administration to help ensure that the goals and objectives of the after-school programs align with School Improvement Plans and the District Improvement Plan. The 21st CCLC facilitator supports the current after-school 21st CCLC program sites. The facilitator provides program support to site leaders and building administration on all 21st CCLC program issues.

#### **Title IV-A/Safe & Drug-Free Schools**

The District recognizes that student achievement and success are influenced by personal/social factors. Personal and social strategies incorporating the idea of asset development help students build external assets such as support, empowerment, boundaries, and constructive use of time, as well as internal assets such as commitment to learning, positive values, social competencies, and positive identity. Counseling, alternative activities, and prevention components of the project will continue to address violence and substance abuse prevention from a personal/social perspective.

The Safe and Drug-Free Schools Office will continue to oversee prevention education through the implementation of research-based classroom curriculum, peer mediation, and prevention clubs at school sites. Prevention strategists will work with school administrators and staff to assess and target site-based needs for prevention programs. Problem identification and referrals for students found to have substance abuse and/or violence-related issues will be supported through Student Assistance Programs already in place.



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A site-specific professional development program will continue to provide training for school staff on current topics in the areas of substance abuse and violence prevention. Safe and Drug-Free School staff will provide for the dissemination of important information on the prevention of violence and substance abuse in our schools and communities through newsletters, brochures, health fairs, and speaking engagements.

#### **Title V-D Highly Gifted GATE**

The Highly Gifted project will provide designated students with an appropriate learning environment that is challenging and meaningful. The program will increase the enrollment of highly gifted students in accelerated classes, particularly in grades 6-12. Professional development will be provided for teachers, counselors, and administrators and workshops will be provided for parents regarding ways to address the social and emotional needs of these students so that they can reach their maximum potential. Mentors will be assigned to every participating student to interact with them, help their families to locate accelerated classes and/or additional academic opportunities, assist with the enrollment process, ensure that they are engaged in the advanced classes, report to the Highly Gifted Program Facilitator on any issues that may arise, and engage in problem-solving to address any issues. Staff will be trained to help families of highly gifted students and will conduct parent support groups.

#### **Title VII-Indian Education**

This program provides educational opportunities for American Indian/Alaska Native students. The following activities will be conducted during the 2011-12 school year:

1. American Indian/Alaska Native students throughout the county will be identified;
2. Students from elementary, middle, and high schools determined to be in need of tutorial services in accordance with established selection criteria will be identified for such services;
3. After-school tutoring will be provided by teacher tutors in reading, mathematics, and science for an estimated 75 students from approximately 50 schools District-wide;
4. Cultural awareness activities will be scheduled District-wide for American Indian/Alaska Native students that enhance and support academic achievement;
5. A college tour for qualifying students; and
6. Parents will participate in the project through the Clark County Indian Education Parent Committee.

#### **United Way Of Southern Nevada (Family Engagement for High School Success)**

Clark, Eldorado, Silverado, Sunrise Mountain, and Western High Schools will each receive funding to establish a parent resource center for families facilitating for an increase in parent engagement with school activities. Topics to be addressed through center resources involve four key areas: 1) access to technology/information for communication; 2) building relationships/self-advocacy; 3) parental roles in promoting school success; and 4) assisting with families' economic and financial burdens.

Source: CCSD Grants Development Assistance

#### **Youthbuild Program Desert Rose High School**

The Youthbuild program will provide students with basic skills in reading, writing, English, and math. The program will also assist students with General Equivalency Diploma (GED) preparation and career and technical education curriculum. Students, who are attending Desert Rose High School and are participants in the Youthbuild Program, will attend on campus academic and career and technical education classes and participate in special projects. The program will provide instruction; materials; basic infrastructure for academic, career, and technical programs; and classroom work areas. All career and technical programs presently meet State and District standards and will provide a combination of classroom instruction and hands-on experiences.





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## *Abbreviations and Acronyms*

AB	Assembly Bill	CSR	Class Size Reduction
ADA	Americans with Disabilities Act	CSRP	Comprehensive School Reform Project
ADA	Average Daily Attendance	CTE	Career and Technical Education
ADM	Average Daily Membership	CTSOs	Career and Technical Student Organizations
ADOPP	Alternative Drop Out Prevention Program		
AIS	Academy for Individualized Study	DECA	Distributive Education Clubs of America
AP	Advanced Placement	DIBELS	Dynamic Indicators of Basic Early Literacy Skills
APEDP	Alternative Program of Education for Disruptive Pupils	District	Clark County School District
ARL	Alternative Route to Licensure	DSA	Distributive School Allocation
ARRA	American Recovery and Reinvestment Act		
ASBO	Association of School Business Officials International	EBS	Educational Broadband Service
ASC	Area Service Center	ECECP	Early Childhood Education Comprehensive Plan
ASK	Assessing Science Knowledge	ECS	Educational Computing Strategists
ATA	Advanced Technologies Academy	EDE	Equity and Diversity Education
ATTC	Area Technical Trade Center	EEOC	Equal Employment Opportunity Commissions
AVID	Advancement via Individualized Determination Program	EETT	Enhancing Education Through Technology
AYP	Adequate Yearly Progress	EGI	Employee Group Insurance
AZAC	Attendance Zone Advisory Commission	ELL	English Language Learners
		EMC	Educational Media Center
		EMR	Employee - Management Relations
		EOC	Emergency Operations Center
Board	Board of School Trustees	ERP	Enterprise Resource Planning
BOC	Bond Oversight Committee	ES	Elementary School
		ESD	Education Services Division
CAFR	Comprehensive Annual Financial Report	ESEA	Elementary and Secondary Education Act
CALEA	Commission on Accreditation for Law Enforcement Agencies	ESEA	Education Support Employees Association
		ESL	English as a Second Language
CASA	Center for Accelerating Student Achievement		
CCASAPE	Clark County Association of School Administrators and Professional-technical Employees	FADA	Fiscal Accountability and Data Analysis
		FAPE	Free Appropriate Public Education
CCDC	Clark County Detention Center	FASA	First Aid Safety Assistant
CCEA	Clark County Education Association	FASTT	Fluency and Automaticity through Systematic Teaching and Technology
CCLC	21st Century Community Learning Center		
CCP	Continuum of Care Program-In Custody Program	FBLA	Future Business Leaders of America
CCPEF	Clark County Public Education Foundation	FCCLA	Family, Community, and Career Leaders of America
CCSD	Clark County School District		
CEE	Commission on Educational Excellence	FERPA	Family Educational Rights and Privacy Act
CIP	Capital Improvement Plan	FFA	Future Farmers of America
CIS	Central Information Services	FICA	Federal Insurance Contributions Act
CMMS	Computerized Maintenance Management System	FIE	Fund for the Improvement of Education
CMP	Captioned Media Program	FLI	Family Leadership Initiative
COPS	Community Oriented Policing Services	FOSS	Full Option Science System
CPCU	(American Institute) Chartered Property Casualty Underwriters	FSR	Facility Service Representative
		FTE	Full Time Equivalent
CPD	Curriculum and Professional Development	FY	Fiscal Year
CSN	College of Southern Nevada		
CPSI	Canadian Playground and Safety Institute	GAAP	Generally Accepted Accounting Principles
CREW	College Readiness Educational Workshop	GASB	Governmental Accounting Standards Board
CRT	Criterion Referenced Test	GATE	Gifted and Talented Education Program

GDA	Grants Development and Administration	NPI	National Purchasing Institute
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs	NRS	Nevada Revised Statutes
GED	General Educational Development Test	NS	Network Services
GFOA	Governmental Finance Officers Association	NSC	Nevada State College
GIS	Geographic Information Systems	NSF	National Science Foundation
GREAT	Gang Resistance Education and Training	NSHE	Nevada System of Higher Education
GST	Governmental Services Tax	NHSPE	Nevada High School Proficiency Exam
HH	Deaf/Hard of Hearing	OIM	Occupational Injury Management
HR	Human Resources	OM	Organizational Management
HS	High School	PACE	Preschool Achievement Centers of Excellence
HQT	Highly Qualified Teacher	PASS	Proficiency and Success in Science
IDEA	Individuals with Disabilities Education Act	PAYBAC	Professionals and Youth Building a Commitment
IDMS	Integrated Data Management System	PBS	Public Broadcasting Service
IEP	Individualized Education Program	PC	Personal Computer
IMPACCT	Intermediate Placement and Correctional Court Tactics Program	PDE	Professional Development Education
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project	PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
INOI	In Needs of Improvement	PERS	Public Employees' Retirement System
iSAT	Improving Science Achievement with Instructional Technology	PL	Public Law
LAN	Local Area Network	P-L	Property-Liability
LEA	Local Education Agency	PLC	Professional Learning Community
LEP	Limited English Proficient	PTFP	Public Telecommunications Facilities Program
LSST	Local School Support Taxes (Sales)	RAVE	Recognizing a Valued Employee
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching	REMS	Readiness and Emergency Management for Schools
MASE	Mathematics and Science Enhancement	RES	Replacement Elementary School
MDT	Mobile Data Terminal	RFP	Request for Proposal
MIEP	Mathematics Early Intervention Project	RHS	Replacement High School
MIST	Mathematics Integrated with Science using Technology	RMIS	Risk Management Information System
MPS	Management Process System	RMS	Replacement Middle School
MS	Middle School	RPC	Request for Parent Conference
MOE	Maintenance of Effort	RSI	Research and School Improvement
MSP	Mathematics and Science Partnership	RSIA	Refugee School Impact Aid Grant
NAC	Nevada Administrative Code	RTI	Response to Instruction
NCCAT-S	Nevada Comprehensive Curriculum Audit Tool for Schools	SAGE	Student Achievement Gap Elimination
NCET	Nevada Commission on Educational Technology	SAP	System Applications and Products - Enterprise Resource Planning
NCLB	No Child Left Behind Act	SAIN	System for Accountability Information in Nevada
NDE	Nevada Department of Education	SASI	Schools Administrative Student Information Software
NeCoTIP	Nevada Collaborative Teacher Improvement Program	SBHC	School Based Health Center
NERC	Nevada Equal Rights Commission	SBP	School Breakfast Program
NIAA	Nevada Interscholastic Activities Association	SEMS	Special Education Management System
NGA	National Governors Association	SIP	School Improvement Plans
		SMART	Statewide Management of Automated Records Transfer
		SMMEP	Secondary Mariachi Music Education Program

SNEC	Sewell Neighborhood Education Center	UASI	Urban Areas Security Initiative
SOS	Secure Our Schools	UNLV	University of Nevada, Las Vegas
SPTA	Specialized Programs Teacher Assistant	UNR	University of Nevada, Reno
SRLE	Safe and Respectful Learning Environment	USS	User Support Services
SRTS	Safe Routes to School		
SS	Special School	VHS	Vocational High School
SSSD	Student Support Services Division	VISIONS	Venture Into Scientific Inquiry Organized around Nevada Standards
STDS	School Technology Deployment Services		
STEP	Student-to-Teacher Enlistment Project	VoIP	Voice over IP (Internet Protocol)
STEP	Success through English Program	VTC	Video Conference Support
SUI	State Unemployment Insurance		
		WAN	Wide Area Network
TAG	Targeted Assistance Grant	WIA	Workforce Investment Act
TAH	Teaching American History	WiFi	Wireless Fidelity
TBD	To Be Determined		
TF	Transportation Facility		
TISS	Technology and Information Systems Services Division		

## *Glossary of Terms*

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

**Accounting System** - The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

**Accrual Basis** - The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

**Accrue** - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

**Administration** - Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

**Ad Valorem Taxes** - Taxes levied on the assessed valuation (35% of the taxable value less exemptions) of secured (real property – land and improvements thereon, and other personal property – house furnishings) and unsecured properties (personal – mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

**Appropriation** - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

**Appropriation Account** - A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

**Assessed Valuation** - A valuation set upon real estate or other property by a government as a basis for levying taxes – 35% of market value.

**Autism** - Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

**Average Daily Attendance (ADA)** - Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

**Average Daily Membership (ADM)** - Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

**Balance Sheet** - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

**Board of School Trustees** - The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

**Bond** - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

**Bonded Debt** - The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

**Bonds Payable** - The face value of bonds issued and unpaid.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

**Budget, Amended Final** - The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

**Budget Calendar** - The schedule of key dates used in the preparation and adoption of the Final Budget.

**Budget Document** - The instrument used as a comprehensive financial plan of operations by the Board and administration.

**Budget, Final** - The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

**Budget Overview** - The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

**Budget, Tentative** - The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

**Budgetary Control** - The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

**Buildings** - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

**Capital Outlays** - Expenditures which result in the acquisition of or addition to fixed assets.

**Capital Expenditure** - Represents an outlay from resources used exclusively for acquiring and improving district sites or the constructing and equipping of new district facilities that will have an anticipated useful life of more than one year.

**Capital Program** - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Cash Accounting** - A basis of accounting in which transactions are recorded when cash is either received or expended.

**Chart of Accounts** - A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of accounts.



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**Coding** - A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

**Contract Services** - Labor, material, and other costs for services rendered by personnel who are not on the payroll of the District.

**Cost Per Pupil** - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

**Debt Limit** - The maximum amount of gross or net debt which is legally permitted.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Deaf-blindness** - Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs.

**Delinquent Taxes** - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

**Disabled Student** - A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

**Disbursement** - Payments made for goods and services.

**Donations (Private Source)** - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

**Edison Schools** - The seven schools in the District which are currently managed by Edison Schools Inc., the nation's largest private manager of public schools.

**Elementary Schools** - A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

**Emotional Disturbance** - This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers
- Inappropriate types of behavior or feelings under normal circumstances
- A general pervasive mood of unhappiness or depression
- A tendency to develop physical symptoms or fears associated with personal or school problems

**Employee Fringe Benefits** - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) medicare, (d) Workers' Compensation, and (e) unemployment insurance.

**Encumbrances** - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

**Encumbrance Accounting** - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**Enterprise Resource Planning (ERP)** - Enterprise Resource Planning is an integrated system of software applications that rely on a database supporting financial and non-financial areas of an organization through "best business practices" and process reengineering.

**Equipment** - Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered part of the building.)

**Estimated Revenues** - When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

**Expenditures** - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

**Federal Revenues** - Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.

**Fiscal Period** - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

**Fiscal Year** - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year runs from July 1 through June 30.

**Fixed Assets** - Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

**Full Time Equivalent-Employee (FTE)** - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

**Function** - As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Plant Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

**Fund** - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

**Fund Balance** - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**Fund, Capital Projects** - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

**Fund, Debt Service** - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

**Fund, District Projects** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

**Fund, Enterprise** - Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

**Fund, Expendable Trust** - Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

**Fund, Federal Projects** - Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

**Fund, General** - The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

**Fund, Internal Service** - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

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**Fund, Proprietary** - Operations that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Fund, Special Revenue** - For accountability purposes, this fund is split between Federal Projects and District Projects. For further definition, see these funds also included in the glossary.

**Governmental Accounting Standards Board (GASB)** - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Gifted and Talented (GATE)** - Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 through grade 6.

**Grant** - Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

**Hearing Impairment** - Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

**High School** - Schools classified as high school by state and local statutes and typically composed of grades nine through twelve.

**Instruction** - Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

**Instructional Materials-Supplies** - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

**Inter-Fund Transfers** - Amounts transferred from one fund to another fund.

**Invoice** - An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

**Line-Item Budget** - A detailed expense or expenditure budget generally classified by object designation with each organizational unit.

**Kindergarten** - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

**Land** - A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment)** - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

**Medicaid Administrative Claiming** - Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

**Mental Retardation** - Mental retardation means significantly subaverage general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

**Middle School** - Schools classified as middle school by state and local statutes or practices and composed of grades six through eight.

**Modified Accrual Basis of Accounting** - Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

**Multiple Disabilities** - Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

**Object** - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

**Orthopedic Impairment** - Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

**Other Health Impairment** - Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

**Payroll Costs** - All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

**Per Pupil Allocation** - An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

**Per Pupil Expenditure** - An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

**Personnel, Administrative (Unified)** - Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are systemwide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

**Personnel, Licensed** - Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

**Personnel, Support Staff** - Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)

**Program** - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program. District programs are as follows:

0100	Regular Instruction-Elementary/Secondary
0200	Special Education
0270	Gifted and Talented Programs
0300	Vocational and Technical
0400	Other Instructional-Elementary/Secondary
0440	Summer School
0600	Adult/Continuing Education
0800	Community Services
0910	Co-Curricular Activities
0920	Athletics
1000	Undistributed Expenditures

**Property Insurance** - Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

**Pupil Transportation Services** - Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

**Purchase Order** - Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Purchased Services** - Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

**R\*STARS** - Acronym for Relational Standard Accounting and Reporting System which was the District's financial accounting software package and is now replaced with the Enterprise Resource Planning software applications.

**Reimbursement** - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

**Rentals** - Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

**Reserve** - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

**Reserve For Encumbrances** - A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

**Revenues** - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

**Salaries** - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

**Sale of Assets** - The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

**School** - A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

**School Plant** - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

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**School Site** - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playfields.

**Source of Funds** - This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

**Special Education** - Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

**Specific Learning Disability** - The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

**Speech or Language Impairment** - This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

**Supplies** - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**Taxes** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Teacher Allocation** - The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

**Traumatic Brain Injury** - This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

**Travel** - An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

**Tuition Expended** - Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

**Tuition Received** - Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

**Visual Impairment Including Blindness** - This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

**Vocational Program** - A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

**Weighted Enrollment** - Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment numbers.